



August 8, 2017

Hunter Rawlings, President  
Cornell University  
300 Day Hall  
Ithaca, New York 14853-2801

Certified Mail  
Return Receipt Requested  
70062760000217376259

RE: **Final Audit Determination**  
Audit Control Number (ACN): 02-2016-70080  
OPE ID: 00271100

Dear President Rawlings:

This letter advises Cornell University (Cornell) of the U.S. Department of Education's (Department's) final audit determination concerning the audit report of Cornell's administration of the programs authorized pursuant to Title IV of the Higher Education Act of 1965, as amended, 20 U.S.C. §§ 1070 *et seq.* (Title IV, HEA programs). This report, prepared by Price Waterhouse Cooper Certified Public Accountant(s), in accordance with the Department's Audit Guide – Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers – January 2000, covers the period July 1, 20015 through June 30, 2016.

The Department has reviewed Cornell's corrective action plan provided with the audit report. Enclosed is the Department's final audit determination. Also enclosed is Cornell's response to this audit. Any supporting documentation submitted with the institution's written response is not included with this final audit determination; however, it will be retained and available for inspection by Cornell upon request. Copies of the final audit determination, the institution's response, and any supporting documentation may be subject to release under the Freedom of Information Act (FOIA) and can be provided to other oversight entities after this final audit determination is issued.

Although the enclosure(s) to this letter may not address each of the auditor's findings, Cornell must take the necessary actions to correct all of the deficiencies noted in the audit report. The auditor must comment on all the actions taken by the institution to correct each finding noted in the audit report, as well as any required actions in the enclosures to this letter, in the "Prior Audit" section of the next regularly scheduled non-federal audit.

Repayment instructions for any liability owed to the Department are provided with the final determination.

**Federal Student Aid**  
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New York/Boston School Participation Division  
Financial Square, 32 Old Slip, 25<sup>th</sup> Floor, New York, NY 10005

The institution is advised that repeat findings in future audits or failure to satisfactorily resolve the findings of this audit may lead to an adverse administrative action. An adverse action may include the imposition of a fine, or the limitation, suspension, or termination of the eligibility of the institution pursuant to 34 C.F.R. Part 668, Subpart G.

If Cornell elects to appeal to the Secretary of Education for a review of the financial liabilities established by this final audit determination, the institution must file a written request for a hearing. Please note that institutions may appeal financial liabilities only. The Department must receive Cornell's request no later than 45 days from the date Cornell receives this final audit determination letter. An original and four copies of the information Cornell submits must be included with Cornell's request. The request must be sent to:

Attn: Susan Crim, Director  
Administrative Actions and Appeals Service Group  
U.S. Department of Education  
Federal Student Aid/PC  
830 First Street, NE UCP3, Room 84F2  
Washington, DC 20002-8019

Cornell's appeal request must:

- (1) indicate the findings, issues, and facts being disputed;
- (2) state the institution's position, together with pertinent facts and reasons supporting its position;
- (3) include all documentation it believes the Department should consider in support of the appeal. An institution may provide detailed liability information from a complete file review to appeal a projected liability amount. Any documents relative to the appeal that include personally identifiable information (PII) must be redacted except the student's name and last four digits of his/her social security number (please see the enclosed document, "Protection of Personally Identifiable Information," for instructions on how to mail records containing PII); and
- (4) include a copy of the final audit determination letter.

If the appeal request is complete and timely, the Department will schedule an administrative hearing in accordance with § 487(b)(2) of the HEA, 20 U.S.C. § 1094(b)(2). The procedures followed with respect to Cornell's appeal are those provided at 34 C.F.R. Part 668, Subpart H. Interest on the appealed liabilities shall continue to accrue at the applicable value of funds rate, as established by the United States Department of Treasury, or if the liabilities are for refunds, at the interest rate set forth in the loan promissory note(s).

Program records relating to the period covered by this audit must be retained until the later of: resolution of any loans, claims, or expenditures questioned in the audit, 34 C.F.R. § 668.24(e)(3)(i), or the end of the retention period applicable to the record under 34 C.F.R. §§ 668.24(e)(1) and (e)(2).



Cornell's continued cooperation throughout the audit resolution process is appreciated. If the institution has any questions about the Department's review, please call Jacqueline Watford at 646-428-3782.

Sincerely,

(b)(6)

Jeremy Early  
Compliance Manager

Enclosure: Final Audit Determination  
Response to Audit

cc: Susan Hitchcock, Director, Financial Aid and Student Employment  
Middle States Commission on Higher Education  
NY State Education Department / University of the State of NY

ACN: 02-2016-70080

INSTITUTION: Cornell University

FINDING NUMBER: 2016-001 Entrance Counseling Deficiencies, Page 107

#### AUDIT FINDING

The auditor noted one (1) instance out of 60 where the institution failed to conduct entrance counseling prior to disbursing a Federal Direct Loan.

The auditor recommended Cornell implement a process to ensure entrance counseling is completed prior to disbursing Federal Direct Loan funds.

This is a repeat finding from fiscal year ending 2015.

Questioned Cost: \$0 reported by Auditor

#### FINAL AUDIT DETERMINATION

34 C.F.R. §685.304(a)(3) states a school must ensure that entrance counseling is conducted with each Direct Subsidized Loan or Direct Unsubsidized Loan student borrower prior to making the first disbursement of the proceeds of a loan to a student borrower unless the student borrower has received a Direct Subsidized Loan, Direct Unsubsidized Loan, Subsidized Loan or Unsubsidized Federal Stafford Loan, or Federal SLS Loan.

Entrance Counseling for Direct Subsidized Loan, Direct Unsubsidized Loan and graduate or professional student Direct Plus Loan borrowers must provide the borrower with comprehensive information on the terms and conditions of the loan and on the responsibilities of the borrower with respect to the loan.

In its corrective action plan, Cornell concurs with the finding and worked to identify any additional students who did not complete entrance counseling. In addition, the institution has added an entrance counseling function to their computerized system to replace the previous checklist used. In addition, training has been provided to staff members to ensure loan counseling is completed for all students who participate in the Direct Loan program.

The Department reminds Cornell that failure to correct deficiencies which have been previously cited in audits and program reviews may result in the institution being referred to the Department's Administrative Actions and Service Group (AAASG) for possible administrative action. Such actions may include a fine and/or the limitation, suspension or termination of the institution's eligibility to participate in the federal student financial aid programs, pursuant to 34 CFR Part 668, Subpart G. If AAASG initiates an action, that office will notify you and will include at that time information on institutional appeal rights and procedures.

It appears the institution has taken the necessary corrective action to resolve this finding. The institution should continue to strengthen its procedures to assure compliance with all requirements applicable to the Direct Loan Counseling process.

This finding is closed.

ACN: 02-2016-70080

INSTITUTION: Cornell University

FINDING NUMBER: 2016-002 Verification Violations, Page 108-109

#### AUDIT FINDING

The auditor noted two (2) instances out of 25 where the institution did not complete the verification process. One (1) student file was missing the parent's IRS tax transcript and the other student file was missing a non-filing statement or student IRS tax transcript.

The auditor recommended Cornell implement a process to ensure the verification process is completed accurately.

Questioned Cost: \$0 Noted by Auditor

#### FINAL AUDIT DETERMINATION

34 C.F.R. § 668.54; 34 C.F.R. § 668.55; 34 C.F.R. § 668.56; 34 C.F.R. § 668.57 and 34 C.F.R. § 668.59 state that an institution shall require each applicant whose application is selected for verification to submit acceptable documentation that will verify or update the following information used to determine the applicant's EFC:

1. Adjusted gross income (AGI), or income earned from work, for a non-tax filer;
2. U. S. income tax paid;
3. For an applicant who is a dependent student, the aggregate number of family members in the household or households of the applicant's parents;
4. The number of family members in the household who are enrolled as at least half-time students in postsecondary educational institutions if that number is greater than one; and
5. Untaxed income and benefits.

In its corrective action plan, Cornell concurs with the finding and has provided training to all staff members responsible for the verification process. The institution has also hired additional staff to oversee the verification process to ensure all verification files are completed accurately. The institution confirmed the verification documents have not been received and as a result, 9,772.18 (including \$89.02 in interest) of Title IV funds must be returned to the Department. Specifically, this amount includes \$:

- Federal Pell Grant – \$6,250.00 and \$89.02 interest (Appendix A)
- Federal Educational Opportunity Grant – \$2,750.00
- Direct Loan Subsidized \$173.16 (Appendix B)
- Perkins Loan – \$510.00

Instructions for the repayment of these liabilities are provided in the Repayment Instructions section of the letter.

The institution should continue to strengthen its procedures to assure compliance with all requirements applicable to the Verification process.

ACN: 02-2016 70080

INSTITUTION: Cornell University

FINDING NUMBER: 2016-003 Student Status – Inaccurate/Untimely Reporting Pages 110-111

#### AUDIT FINDING

The auditor noted seven (7) instances out of 60 where the student's enrollment statuses were submitted inaccurately or untimely. Four (4) instances were reported using the incorrect withdrawal date, one (1) student was submitted as withdrawn but graduated, and two (2) students were not submitted within the required timeframe.

The auditor recommended Cornell strengthen their procedures to ensure the National Student Loan Database System (NSLDS) reporting is completed accurately and timely.

This is a repeat finding from fiscal year ending 2015.

Questioned Cost: \$0 Noted by Auditor

#### FINAL AUDIT DETERMINATION

34 C.F.R. § 685.309(b) states that upon receipt of an enrollment report from the Secretary, a school must update all information included in the report and return the report to the Secretary in the manner and format prescribed by the Secretary; and within the timeframe prescribed by the Secretary. Unless it expects to submit its next updated enrollment report to the Secretary within the next 60 days, a school must notify the Secretary within 30 after the date the school discovers that a loan under Title IV of the Act was made to or on behalf of a student who was enrolled or accepted for enrollment at the school, and the student has ceased to be enrolled on at least a half-time basis or failed to enroll on at least a half-time basis for the period for which the loan was intended; or a student who is enrolled at the school and who received a loan under Title IV of the Act has changed his or her permanent address.

In its corrective action plan, Cornell concurs with the finding and has implemented a process to ensure all enrollment statuses are submitted accurately and timely. Training has been provided to staff members and the Associate Registrar for Compliance will conduct a weekly review to determine if information is submitted incorrectly, and if so, the records will be corrected. All students cited in the sample have been corrected.

The Department reminds Cornell that failure to correct deficiencies which have been previously cited in audits and program reviews may result in the institution being referred to the Department's Administrative Actions and Service Group (AAASG) for possible administrative

action. Such actions may include a fine and/or the limitation, suspension or termination of the institution's eligibility to participate in the federal student financial aid programs, pursuant to 34 CFR Part 668, Subpart G. If AASG initiates an action, that office will notify you and will include at that time information on institutional appeal rights and procedures.

It appears the institution has taken the necessary corrective action to resolve this finding. The institution should continue to strengthen its procedures to assure compliance with all requirements applicable to the Enrollment Reporting process.

This finding is closed.

### **Liabilities Owed to the Department**

Cornell owes to the Department \$9,772.18. Payment must be made by forwarding a check made payable to the "U.S. Department of Education" to the following address within 45 days of the date of this letter:

U.S. Department of Education  
P.O. Box 979026  
St. Louis, MO 63197-9000

Remit checks only. Do not send correspondence to this address.

If the check is sent special delivery (signature/receipt required), the check must be sent to the following address:

U.S. Bank  
1005 Convention Plaza  
St. Louis, MO 63101  
Attn: Govt. Lockbox Tram MO-SL-C2GL  
Re: For Dept. of Ed. 979026

### **Payment must be made via check**

**Payment must be made via check and sent to the above Post Office Box. Payment and/or adjustments made via G5 will not be accepted as payment of this liability. Instead, the school must first make any required adjustments in COD as required by the applicable finding(s) and Section II – Instructions by Title IV, HEA Program (below), remit payment, and upon receipt of payment the Department will apply the funds to the appropriate G5 award (if necessary).**

The following identification data must be provided with the payment:

Amount: \$9,772.18  
DUNS: 144096377  
TIN: 150532082  
ACN: 02-2016-70080

**If ED does not receive payment within the 45 –day period, interest will accrue in monthly increments until the date of receipt of your payment. If you have any questions regarding interest accruals or payment credits, you may telephone (202) 377-3843 and ask to speak to your institution's account representative.**



**Direct Loan Open Award Years**

Finding: 2  
Appendix: A

Cornell must repay the following Direct Loan liabilities:

Amount (Principal)	Direct Loan Type	Award Year
\$173.16	DL Subsidized	2015-2016
Total Principal		
\$173.16		

**Liabilities Owed to the Department in the case of Title IV Grants**

**Pell – Current Award Year**

Finding: 2  
Appendix: B

Cornell must repay:

	Pell <b>Current Award Year</b>		
Amount (Principal)	Amount (Interest)	Title IV Grant	Award Year
\$6,250	\$89.02	Pell	2015–2016
Total Principal			
\$6,250			

The disbursement record for each student must be adjusted in the Common Origination and Disbursement (COD) system based on the recalculated amount identified in the appendix B applicable to the finding.

If the adjustment to the disbursement record(s) creates a negative balance, the difference (principal) must be returned to G5 electronically. Note that the Department collects a liability from a program review via G5 only for liabilities owed for the Pell or TEACH currently open award year.

A copy of the adjustment to each student's COD record, as well as proof that the funds were returned through G5, if applicable, must be sent to Jacqueline Watford **within 45 days of the date of this letter.**

# **Cornell University**

**Reports on Federal Awards in  
Accordance with Uniform Guidance  
June 30, 2016  
EIN: 15-0532082**

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## **Report of Independent Auditors**

To the Board of Trustees  
Cornell University

### ***Report on the Consolidated Financial Statements***

We have audited the accompanying consolidated financial statements of Cornell University, ("University"), which comprise the consolidated statement of financial position as of June 30, 2016 and the related consolidated statements of activities and of cash flows for the year then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Consolidated Financial Statements***

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on the consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the University's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Opinion***

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Cornell University at June 30, 2016, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.





### ***Other Matters***

We have previously audited the consolidated balance sheet as of June 30, 2015, and the related consolidated statements of activities and cash flows for the year then ended (not presented herein), and in our report dated October 22, 2015, we expressed an unmodified opinion on those consolidated financial statements. In our opinion, the information set forth in the accompanying summarized financial information as of June 30, 2015 and for the year then ended is consistent, in all material respects, with the audited consolidated financial statements from which it has been derived.

### ***Other Information***

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards Part A, Award Expenditure Detail, Part B, Summary of Program Clusters, and Part C, Federal Loan Program Year End Balances for the year ended June 30, 2016 is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 27, 2016 on our consideration of the University's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters for the year ended June 30, 2016. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the University's internal control over financial reporting and compliance.

*PricewaterhouseCoopers LLP*

October 27, 2016

**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION**

AS OF JUNE 30, 2016 AND JUNE 30, 2015 (in thousands)

	2016	2015
<b>Assets</b>		
1 Cash and cash equivalents	\$ 182,096	\$ 149,753
2 Accounts receivable, net (note 2-A)	404,061	414,607
3 Contributions receivable, net (note 2-B)	986,322	1,093,843
4 Prepaid expenses and other assets	151,031	142,420
5 Student loans receivable, net (note 2-C)	80,956	76,987
6 Investments (note 3)	6,587,175	6,986,920
7 Land, buildings, and equipment, net (note 4)	4,009,285	3,788,376
8 Funds held in trust by others (note 5)	124,960	118,381
9 Total assets	<u>\$ 12,525,886</u>	<u>\$ 12,771,287</u>
<b>Liabilities</b>		
10 Accounts payable and accrued expenses	\$ 713,414	\$ 593,797
11 Deferred revenue and other liabilities	262,694	237,289
12 Obligations under split interest agreements (note 5)	135,444	139,857
13 Deferred benefits (note 6)	656,410	527,574
14 Funds held for others (note 7)	153,065	195,533
15 Bonds and notes payable (note 8)	1,515,135	1,542,834
16 Government advances for student loans	50,730	52,992
17 Total liabilities	<u>3,486,892</u>	<u>3,289,876</u>
<b>Net assets (note 11)</b>		
18 Unrestricted	2,698,090	2,970,754
19 Temporarily restricted	3,204,004	3,577,319
20 Permanently restricted	3,136,900	2,933,338
21 Total net assets	<u>9,038,994</u>	<u>9,481,411</u>
22 Total liabilities and net assets	<u>\$ 12,525,886</u>	<u>\$ 12,771,287</u>

The accompanying notes are an integral part of the consolidated financial statements.

**CONSOLIDATED STATEMENT OF ACTIVITIES FOR THE YEAR-ENDED JUNE 30, 2016 (in thousands)**

(WITH SUMMARIZED INFORMATION FOR THE YEAR-ENDED JUNE 30, 2015)

	Unrestricted	Temporarily Restricted
<b>Operating revenues</b>		
1 Tuition and fees	\$ 998,942	\$ -
2 Scholarship allowance	(352,179)	-
3 Net tuition and fees	646,763	-
4 State and federal appropriations	149,138	-
5 Grants, contracts and similar agreements		
6 Direct	444,656	-
7 Indirect cost recoveries	142,010	-
8 Contributions	115,311	151,315
9 Investment return, distributed	197,725	130,181
10 Medical Physician Organization	1,050,886	-
11 Auxiliary enterprises	160,853	-
12 Educational activities and other sales and services	620,376	-
13 Net assets released from restrictions	230,362	(230,362)
14 Total operating revenues	3,758,080	51,134
<b>Operating expenses (note 10)</b>		
15 Compensation and benefits	2,450,545	-
16 Purchased services	274,626	-
17 Supplies and general	704,638	-
18 Maintenance and facilities costs	122,266	-
19 Interest expense (note 8)	82,870	-
20 Depreciation	258,698	-
21 Total operating expenses	3,893,643	-
22 Change in net assets from operating activities	(135,563)	51,134
<b>Nonoperating revenues and (expenses)</b>		
23 State appropriations for capital acquisitions	41,604	-
24 Grants, contracts and similar agreements for capital acquisitions	39,592	-
25 Contributions for capital acquisitions, trusts and endowments	16,919	87,770
26 Investment return, net of amount distributed	(192,927)	(303,202)
27 Change in value of split interest agreements	369	(4,378)
28 Pension and postretirement changes other than net periodic costs	(123,342)	-
29 Change in value of interest rate swaps	(89,965)	-
30 Other	(65)	-
31 Net asset released for capital acquisitions and reclassifications	170,714	(204,639)
32 Change in net assets from nonoperating activities	(137,101)	(424,449)
33 Change in net assets	(272,664)	(373,315)
34 Net assets, beginning of the year	2,970,754	3,577,319
35 Net assets, end of the year	\$ 2,698,090	\$ 3,204,004

The accompanying notes are an integral part of the consolidated financial statements.



Permanently Restricted	2016 Total	2015 Total	
\$ -	\$ 998,942	\$ 963,722	1
-	(352,179)	(352,668)	2
-	646,763	611,054	3
-	149,138	148,712	4
-	-	-	5
-	444,656	461,329	6
-	142,010	133,439	7
-	266,626	320,956	8
-	327,906	314,342	9
-	1,050,886	927,579	10
-	160,853	157,523	11
-	620,376	561,697	12
-	-	-	13
-	3,809,214	3,636,631	14
-	-	-	15
-	2,450,545	2,297,837	16
-	274,626	255,159	17
-	704,638	625,337	18
-	122,266	134,069	19
-	82,870	89,447	20
-	258,698	259,776	21
-	3,893,643	3,661,625	22
-	(84,429)	(24,994)	23
-	-	-	24
-	41,604	28,279	25
-	39,592	11,391	26
140,980	245,669	316,610	27
29,044	(467,085)	(66,983)	28
(227)	(4,236)	(12,050)	29
-	(123,342)	(47,423)	30
-	(89,965)	(16,419)	31
(160)	(225)	49,620	32
33,925	-	-	33
203,562	(357,988)	263,025	34
203,562	(442,417)	238,031	35
2,933,338	9,481,411	9,243,380	
\$ 3,136,900	\$ 9,038,994	\$ 9,481,411	

# CONSOLIDATED STATEMENTS OF CASH FLOWS

FOR THE YEARS-ENDED JUNE 30, 2016 AND JUNE 30, 2015 (in thousands)

	2016	2015
<b>Cash flows from operating activities</b>		
1 Change in net assets	\$ (442,417)	\$ 238,031
Adjustments to reconcile change in net assets to net cash provided/(used) by operating activities		
2 Proceeds from contributions for capital acquisitions, trusts and endowments	(293,552)	(343,906)
3 Depreciation	258,698	259,776
4 Net realized and unrealized (gain)/loss on investments	202,286	(146,283)
5 Pension and postretirement changes other than net periodic costs	123,342	47,423
6 Change in value of interest rate swaps	89,965	16,419
7 Loss on disposals of land, building, and equipment	4,181	2,285
8 Other adjustments	(22,102)	(2,348)
Change in assets and liabilities		
9 Accounts receivable, net	10,546	22,153
10 Contributions receivable, net	107,521	(274)
11 Prepaid expenses and other assets	(2,618)	(45,475)
12 Accounts payable and accrued expenses	39,547	16,447
13 Deferred revenue and other liabilities	25,405	(47,577)
14 Obligations under split interest agreements	(10,992)	9,464
15 Deferred benefits	5,494	3,700
16 Net cash provided/(used) by operating activities	<u>95,304</u>	<u>29,835</u>
<b>Cash flows from investing activities</b>		
17 Proceeds from the sale and maturities of investments	9,900,735	6,643,108
18 Purchase of investments	(9,723,130)	(6,630,290)
19 Acquisition of land, buildings, and equipment (net)	(471,367)	(335,823)
20 Student loans granted	(17,273)	(16,109)
21 Student loans repaid	13,090	11,524
22 Change in funds held for others, net of unrealized (gain)/loss on investments	(28,102)	(22,427)
23 Net cash used by investing activities	<u>(326,047)</u>	<u>(350,017)</u>
<b>Cash flows from financing activities</b>		
Proceeds from contributions for capital acquisitions, trusts and endowments		
24 Investment in endowments	207,687	251,006
25 Investment in physical plant	81,219	87,702
26 Investment subject to living trust agreements	4,646	5,198
27 Principal payments of bonds and notes payable	(181,767)	(42,951)
28 Proceeds from issuance of bonds and notes payable	154,068	15,390
29 Bond issuance costs incurred	(505)	-
30 Government advances for student loans	(2,262)	717
31 Net cash provided by financing activities	<u>263,086</u>	<u>317,062</u>
32 Net change in cash and cash equivalents	32,343	(3,120)
33 Cash and cash equivalents, beginning of year	149,753	152,873
34 Cash and cash equivalents, end of year	<u>\$ 182,096</u>	<u>\$ 149,753</u>
<b>Supplemental disclosure of cash flow information</b>		
35 Cash paid for interest	\$ 93,900	\$ 93,759
36 Increase/(decrease) in construction payables, non-cash activity	\$ 9,895	\$ (1,951)
37 Gifts-in-kind	\$ 16,562	\$ 2,749

The accompanying notes are an integral part of the consolidated financial statements.

## 1. SIGNIFICANT ACCOUNTING POLICIES

### A. Description of the Organization

Founded in 1865, Cornell University (the University) is dedicated to a mission of learning, discovery, and engagement. Cornell is a private university, the federal land-grant institution of New York State, and a member of the Ivy League. Cornell administers four contract colleges which are also units of the State University of New York. It has been described as the first truly American university because of its founders' revolutionary egalitarian and practical vision of higher education, and is dedicated to its land-grant mission of outreach and public engagement. Cornell's community includes over 22,900 students, nearly 3,700 faculty, and about 274,000 alumni who live and work across the globe.

The University comprises colleges and schools in Ithaca, New York (seven undergraduate units and four graduate and professional units), New York City (two medical graduate and professional units and a physician organization as part of Weill Cornell Medicine), and Doha, Qatar (the Weill Cornell Medical College in Qatar). Also in New York City, the Cornell Tech campus offers graduate programs in applied sciences, including two programs offered jointly with the Technion - Israel Institute of Technology under the auspices of the Joan and Irwin Jacobs Technion-Cornell Institute (the Jacobs Institute).

The University is subject to the common administrative authority and control of the Cornell University Board of Trustees. The University is prohibited from using funds attributable to the contract colleges (i.e., those colleges operated by the University on behalf of New York State) for other units of the University. Except as specifically required by law, the contract and endowed colleges at Ithaca and Weill Cornell Medicine (WCM) are, to the extent practicable, governed by common management principles and policies determined at the private discretion of the University. In addition to the activities of the endowed university, Contract Colleges, and WCM, the University's subsidiaries and certain affiliated organizations are included in the consolidated financial statements. All significant intercompany transactions and balances are eliminated in the accompanying consolidated financial statements.

### B. Basis of Presentation

The accompanying consolidated financial statements are prepared in accordance with U.S. generally accepted accounting principles (GAAP). Net assets, revenues, gains, and losses are categorized based on the existence or absence of donor-imposed restrictions.

The University's Board of Trustees, with consideration of the actions, reports, information, advice, and counsel provided by its duly constituted committees and appointed officers of the University, including University Counsel, has instructed the University to preserve the historical dollar value of donor-restricted (true) endowment funds, absent explicit donor direction to the contrary. As a result, the University classifies as permanently restricted net assets the original gift value of true endowments, plus any subsequent gifts and accumulations made in accordance with the directions of the applicable gift instruments. In accordance with accounting standards, the portion of the true endowment fund not classified as permanently restricted net assets is classified as temporarily restricted net assets except when the fair value of the endowment fund is less than its historical dollar value. For these "underwater" funds, the difference between historic dollar value and fair value is reflected in unrestricted net assets.

Temporarily restricted net assets also include gifts and appropriations from the endowment that can be expended, but for which the donors' purpose restrictions have not yet been met, as well as net assets with explicit or implied time restrictions, such as pledges and split interest agreements. Expiration of donor restrictions is reported in the consolidated statement of activities as a reclassification from temporarily restricted net assets to unrestricted net assets on the net assets released from restriction lines.

Unrestricted net assets are the remaining net assets of the University.



### C. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and in bank accounts, money market funds, and other temporary investments held for working capital purposes with an original maturity term of ninety days or less. The carrying amount of cash equivalents approximates fair value because of their short terms of maturity. Cash that is part of the University's investment portfolio is reported as investments and included in Note 3.

### D. Contributions

Contributions, including unconditional promises to give (pledges), are recognized as revenues in the appropriate categories of net assets in the periods received. A pledge is recorded at the present value of estimated future cash flows, based on an appropriate discount rate determined by management at the time of the contribution. Amortization of this discount in subsequent years is included in contribution revenue. A contribution of assets other than cash is recorded at its estimated fair value on the date of the contribution. Contributions for capital projects, endowments, and similar funds are reported as non-operating revenues. Conditional promises to donate to the University are not recognized until the conditions are substantially met.

Temporarily restricted net assets include contributions to the University and to the Cornell University Foundation ("the Foundation"), an affiliated entity that is included in the consolidated financial statements. The Foundation maintains a donor-advised fund for which the donors can make recommendations to the fund's trustees regarding distributions to the University or other charitable organizations. Distributions from the Foundation to external charitable organizations are recorded as non-operating expenses.

### E. Investments

The University's investments are recorded in the consolidated financial statements at fair value. The values of publicly traded securities are based on quoted market prices and exchange rates, if applicable. The fair value of non-marketable securities is based on valuations provided by external investment managers. These investments are generally less liquid than other investments, and the values reported by the general partner or investment manager may differ from the values that would have been reported, had a ready market for these securities existed. The University exercises due diligence in assessing the policies, procedures, and controls implemented by its external investment managers, and believes the carrying amount of these assets is a reasonable estimate of fair value.

Investment income is recorded on an accrual basis, and purchases and sales of investment securities are reflected on a trade-date basis. Realized gains and losses are calculated using average cost for securities sold.

Investment return included in operating revenues consists of amounts appropriated by the Board of Trustees from the pooled endowment, as well as income and realized gains and losses on investments from working capital and non-pooled endowments and similar funds. Unrealized gains and losses on investments, any difference between total return and amounts appropriated from the pooled endowment, and income and realized gains reinvested per donor restrictions are reported as non-operating activities.

### F. Fair-Value Hierarchy

The University values certain financial and non-financial assets and liabilities, on a recurring basis, in accordance with a hierarchy that categorizes and prioritizes the sources used to measure and disclose fair value. Fair value is defined as the price associated with an orderly transaction between market participants at the measurement date. This fair-value hierarchy is broken down into three levels based on inputs that market participants would use in valuing the financial instruments, which is based on market data obtained from sources independent of the University. The hierarchy of inputs used to measure fair value, and the primary valuation methodologies used by the University for assets and liabilities measured at fair value, are disclosed below.

The fair value of Level 1 securities is based upon quoted prices in accessible active markets for identical assets. Market price data is generally obtained from exchange or dealer markets. The University does not adjust the quoted price for such assets.

Fair value for Level 2 is based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data. Inputs are obtained from various sources, including market participants, dealers, and brokers. In determining fair value of financial instruments, the University considers factors such as interest-rate yield curves, duration of the instrument, and counterparty credit risk.



The fair value of Level 2 instruments is determined using multiple valuation techniques including the market approach, income approach, or cost approach.

The fair value of Level 3 securities is based upon valuation techniques that use significant unobservable inputs.

Inputs used in applying the various valuation techniques refer to the assumptions that are used to make valuation decisions. Inputs may include price information, credit data, liquidity statistics, and other factors. A financial instrument's level within the fair-value hierarchy is based on the lowest level of any input that is significant to the fair-value measurement. The University considers observable data to be market data that is readily available and reliable and provided by independent sources. The categorization of a financial instrument within the fair-value hierarchy is, therefore, based upon the pricing transparency of the instrument, and does not correspond to the University's perceived risk of that instrument.

#### **G. Derivative Instruments**

The University has approved the use of derivatives by outside investment managers, based on investment guidelines negotiated at the time of a manager's appointment. The derivatives are used to adjust fixed income durations and rates, to create "synthetic exposures" to certain types of investments, and to hedge foreign currency fluctuations. The University records the fair value of a derivative instrument within the applicable portfolio. The change in the fair value of a derivative instrument held for investment is included in non-operating investment return in the consolidated statement of activities.

In addition, the University holds other derivatives to manage its current and/or future long-term debt. These instruments are recorded at fair value as either prepaid or accrued expenses in the consolidated statement of financial position, and the change in fair value is recorded as other non-operating activity in the consolidated statement of activities.

Derivatives involve counterparty credit exposure. To minimize this exposure, the University manages counterparty risk by limiting swap exposure for each counterparty and monitoring the financial health of swap counterparties, and has structured swap documents to limit maximum loss in the event of counterparty default.

#### **H. Land, Buildings, and Equipment**

Land, buildings, and equipment are stated in the consolidated statement of financial position at cost on the date of acquisition or at fair value on the date of donation, net of accumulated depreciation. Depreciation is computed using the straight-line method over the estimated useful life of the asset, and is reflected as an operating expense. Expenditures associated with the construction of new facilities are recorded as construction in progress until the projects are completed.

The University's collections of art, rare books, and other property have been acquired through purchases and contributions since the University's inception. They are recognized as capital assets and are reflected, net of accumulated depreciation, in the consolidated statement of financial position. A collection received as a gift is recorded at fair value as an increase in net assets in the year in which it is received.

#### **I. Split Interest Agreements**

The University's split interest agreements with donors consist primarily of charitable gift annuities, pooled income funds, and charitable trusts for which the University serves as trustee. Assets held in trust are either separately invested or included in the University's investment pools in accordance with the agreements. Contributions of split interest agreements, net of related liabilities, increase temporarily restricted net assets or permanently restricted net assets. Liabilities associated with charitable gift annuities and charitable remainder trusts represent the present value of the expected payments to the beneficiaries based on the terms of the agreements. Pooled income funds are recognized at the net present value of the net assets expected at a future date. Gains or losses resulting from changes in fair value, changes in assumptions, and amortization of the discount are recorded as changes in value of split interest agreements in the appropriate restriction categories in the non-operating section of the consolidated statement of activities.

#### **J. Funds Held in Trust by Others**

Funds held in trust by others represent resources that are not in the possession or under the control of the University. These funds are administered by outside trustees, with the University receiving income or residual interest. Funds held in trust by others are recognized at the estimated fair value of the assets or the present value of the future cash flows due to the University when the irrevocable trust is established or the University is notified of its existence. Gains or losses resulting from changes in fair value are recorded as non-operating activities in the consolidated statement of activities.



**K. Endowments**

The responsibility for accepting, preserving, and managing the funds entrusted to the University rests, by law, with the Board of Trustees; however, the Trustees have delegated authority for investment decisions to the Investment Committee of the Board of Trustees. The Investment Committee determines investment policy, objectives, and guidelines, including allocation of assets between classes of investments.

The University's investment objective for its endowment assets is to maximize total return within reasonable risk parameters, specifically to achieve a total return, net of expenses, of at least five percent in excess of inflation, as measured by the Consumer Price Index over rolling five-year periods. The achievement of favorable investment returns enables the University to distribute increasing amounts from the endowment over time so that present and future needs can be treated equitably in inflation-adjusted terms. Diversification is a key component of the University's standard for managing and investing endowment funds, and asset allocation targets are subject to ongoing reviews by the Investment Committee of the Board of Trustees.

The University applies the "prudent person" standard when making its decision whether to appropriate or accumulate endowment funds and considers the following factors: the duration and preservation of the endowment fund, the purposes of the institution and the endowment fund, general economic conditions including the potential effect of inflation or deflation, the expected total return of the fund, other resources of the University, the needs of the University and the fund to make distributions and preserve capital, and the University's investment policy.

The Board authorizes an annual distribution, or payout, from endowment funds that is within a target range of 4.4 percent to 5.9 percent of a 12-quarter rolling average of the unit fair value. The Trustees may occasionally make step adjustments, either incremental or decremental, based on prior investment performance, current market conditions, or any of the factors for prudent judgment described above.

Total distributions, or spending, reflected on the consolidated statement of activities includes endowment payout and an administrative fee that supports the investment and stewardship costs of the University endowment.

The New York Prudent Management of Institutional Funds Act (NYPMIFA) established a requirement related to appropriations from endowments for which the fair value falls below the historic dollar value (i.e., "underwater"). The University, in compliance with NYPMIFA, notified available donors who had established endowments prior to September 17, 2010 of the new law, and offered these donors the option of requiring the University to maintain historical dollar value for their endowment funds. A minority of donors requested this option; for those who did, the University has designed procedures to ensure that the University maintains historical dollar value by not expending the payout on any underwater fund.

**L. Sponsored Agreements**

Revenues under grants, contracts, and similar agreements are recognized at the time expenditures are incurred. These revenues include the recovery of facilities and administrative costs, which are recognized according to negotiated predetermined rates. Amounts received in advance and in excess of incurred expenditures are recorded as deferred revenues.

**M. Medical Physician Organization**

The Medical Physician Organization provides the management structure for the practice of medicine in an academic medical center. In addition to conducting instructional and research activities, physician members generate clinical practice income from their professional services to patients. Also reflected as University revenues are Medical Physician Organization fees. Expenses of the clinical practice, including physician compensation, administrative operations, and provision for uncollectible accounts, are reflected as University expenses. Net assets resulting from the activities of the Medical Physician Organization are designated for the respective clinical departments of WCM.

**N. Use of Estimates**

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues, and expenses during the reporting period. Management's assumptions are primarily related to the appropriate discount rate for the purposes of fair-value calculations, to allowances for doubtful accounts and contractual allowances, and to self-insured risks. Actual results may differ from those estimates.



**O. Comparative Financial Information**

The consolidated statement of activities includes prior-year information in summary form, rather than by restriction class. Such information does not include sufficient detail to constitute a presentation of prior-year data in conformity with U.S. GAAP. Accordingly, such information should be read in conjunction with the University's consolidated financial statements for the prior fiscal year, from which the summarized information was derived.

**P. Accounting Pronouncements**

In May 2014, the Financial Accounting Standards Board (FASB) issued ASU 2014-09—Revenue from Contracts with Customers (Topic 606) at the conclusion of a joint effort with the International Accounting Standards Board to create common revenue recognition guidance for U.S. GAAP and international accounting standards. This framework ensures that entities appropriately reflect the consideration to which they expect to be entitled in exchange for goods and services, by allocating transaction price to identified performance obligations, and recognizing that revenue as performance obligations are satisfied. Qualitative and quantitative disclosures will be required to enable users of financial statements to understand the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. In August of 2015, FASB issued ASU 2015-14—Revenue from Contracts with Customers (Topic 606): Deferral of the Effective Date, which makes ASU 2014-09 effective for the fiscal year ending June 30, 2019. The University continues to evaluate the impact this will have on the consolidated financial statements, and is closely monitoring changes deliberated by the FASB related to its implementation.

In April 2015, the FASB issued ASU 2015-03—Imputation of Interest (Subtopic 835-30): Simplifying the Presentation of Debt Issuance Costs, which requires all costs incurred to issue debt to be presented in the balance sheet as a direct deduction from the carrying value of the associated debt liability. The University is evaluating the impact this will have on the consolidated financial statements for the fiscal year ending June 30, 2017, the first year in which the standard is effective.

In April 2015, the FASB also issued ASU 2015-05—Intangibles - Goodwill and Other Internal-Use Software (Subtopic 350-40): Customer's Accounting for Fees Paid in a Cloud Computing Arrangement which provides guidance to help entities evaluate whether a cloud computing arrangement includes a software license. The University is evaluating the impact of the new guidance which is effective in the fiscal year ending June 30, 2017.

In February 2016, the FASB issued ASU 2016-02—Leases (Topic 842) which provides accounting guidance for leases from both the lessor's and lessee's perspective. The main difference between previous GAAP and Topic 842 is the recognition of lease assets and lease liabilities by lessees for those leases classified as operating leases; however, the University will evaluate other impacts of the new guidance. The new standard will be effective in the fiscal year ending June 30, 2020.

In August 2016, the FASB issued ASU 2016-14—Not-for-Profit Entities (Topic 958): Presentation of Financial Statements for Not-for-Profit Entities to improve the information presented in financial statements and notes about a not-for-profit entity's liquidity, financial performance, and cash flows. The significant changes under the new guidance include the reduction of net asset classifications to two categories based on the existence or absence of donor restrictions, and additional disclosure requirements related to board designation of net assets, and on the liquidity and availability of the entity's financial assets. ASU 2016-14 is effective for the fiscal year ending June 30, 2019; the University is currently evaluating both the impact on the consolidated financial statements and the timing of its adoption.

**Q. Reclassifications**

The University reclassified certain lines in the consolidated statement of cash flows to conform to the current year presentation. These changes impacted the net realized and unrealized gain/loss on investments, change in funds held for others, and cash paid for interest.

**R. Income Taxes**

The University is a not-for-profit organization as described in Section 501(c)(3) of the Internal Revenue Code and is generally exempt from income taxes on related income pursuant to the appropriate sections of the Internal Revenue Code. In accordance with the accounting standards, the University evaluates its income tax position each fiscal year to determine whether it is more likely than not to be sustained if examined by the applicable taxing authority. This review had no material impact on the University's consolidated financial statements.

## 2. RECEIVABLES

### A. Accounts Receivable

The University's receivables from the sources identified in the table below are reviewed and monitored for aging and other factors that affect collectability.

Accounts receivable from the following sources were outstanding as of June 30:

#### SUMMARY OF ACCOUNTS RECEIVABLE

	2016	2015
Grants and contracts	\$ 85,386	\$ 118,178
New York Presbyterian Hospital and other affiliates	44,603	41,637
Patients (net of contractual allowances)	131,669	119,077
Reinsurance receivable	102,891	95,424
Student accounts	7,200	11,636
Other	68,224	54,782
Gross accounts receivable	\$ 439,973	\$ 440,734
Less: allowance for doubtful accounts	(35,912)	(26,127)
Net accounts receivable	\$ 404,061	\$ 414,607

The patient accounts receivable for medical services was comprised of the following at June 30, 2016 and 2015, respectively: commercial third parties 64.4 percent and 59.5 percent; federal/state government 15.3 percent and 19.1 percent; and patients 20.2 percent and 21.5 percent. Note 12 provides additional information related to the reinsurance receivable.

Other accounts receivable include receivables from other government agencies, matured bequests, and receivables from other operating activities.

### B. Contributions Receivable

Unconditional promises to give, or pledges, are recorded in the consolidated financial statements at present value using discount rates ranging from 1.5 percent to 7.0 percent. The methodology for estimating uncollectible amounts is based on an analysis of the historical collectability of contributions receivable. Contributions are expected to be realized as follows:

#### SUMMARY OF CONTRIBUTIONS RECEIVABLE

	2016	2015
Less than one year	\$ 366,885	\$ 356,473
Between one and five years	561,661	703,052
More than five years	155,652	164,546
Gross contributions receivable	\$ 1,084,198	\$ 1,224,071
Less: unamortized discount	(67,371)	(84,658)
Less: allowance for uncollectible amounts	(30,505)	(45,570)
Net contributions receivable	\$ 986,322	\$ 1,093,843

Contributions receivable as of June 30 are intended for the following purposes:

#### EXPECTED PURPOSE OF CONTRIBUTIONS RECEIVABLE

	2016	2015
Program support	\$ 521,273	\$ 563,993
Capital purposes	289,949	351,558
Long-term support	175,100	178,292
Net contributions receivable	\$ 986,322	\$ 1,093,843

At June 30, 2016, conditional promises not reflected in the consolidated financial statements, which consist primarily of bequest intentions and conditional promises with significant requirements, were \$507,794.



**C. Student Loans Receivable**

In keeping with Ezra Cornell's vision, the University has a "need-blind" policy of admission. Many students receive financial aid that consists of scholarship/fellowship grants, work-study opportunities and, when appropriate, student loans. Student loan programs are funded by donor contributions, other institutional sources, and governmental programs, primarily the Federal Perkins Loan Program. The amounts received from the federal government's portion of the Perkins program are ultimately refundable to the federal government and are reported as a liability on the University's consolidated statement of financial position as government advances for student loans.

Credit worthiness is not a factor when granting a student a loan from institutional or federal resources; it is based on financial need. However, once the loan is in repayment status, the University monitors, no less than quarterly, the aging of the student loans receivable. If a loan is 75 days past due, the University generally will not release a transcript and/or diploma. If the loan is 180 days past due, the University evaluates whether to assign the account to an external agency for collection.

The University Bursar is required to authorize any write-off of a student loan receivable; such write-offs are based primarily on the aging report and an evaluation of any recent activity in the account. Overall default rates and an evaluation of general economic conditions are reviewed at least annually. The University, because of its close and continuing relationship with its students and graduates, seeks to work closely with the students to help ensure repayment. At June 30, 2016, the average default rate approximates 11.3 percent, with a rate of approximately 2.8 percent on the federal revolving loan portfolio. Student loans are considered to be in default status when over 150 days past due. The average rate includes both the federal loans and the institutional loans.

Student loans are often subject to unique restrictions and conditions and, therefore, it is not practical to determine their fair values. The allowance for doubtful accounts is for all loans, whether in repayment status or not.

The two tables below provide additional information about the student loan receivables and the allowances associated with federal and institutional loan programs.

**SUMMARY OF STUDENT LOANS RECEIVABLE**

	<b>2016</b>			<b>2015</b>
	Receivable	Allowance	Net receivable	Net receivable
Federal revolving loans	\$ 54,074	\$ (2,360)	\$ 51,714	\$ 47,787
Institutional loans	31,743	(2,501)	29,242	29,200
Total student loans receivable	\$ 85,817	\$ (4,861)	\$ 80,956	\$ 76,987

**CHANGE IN STUDENT LOAN ALLOWANCE**

	<b>2016</b>			<b>2015</b>
	Federal revolving	Institutional	Total allowance	Total allowance
Allowance at beginning of year	\$ (2,311)	\$ (2,336)	\$ (4,647)	\$ (4,246)
Current year provisions	(49)	83	34	(611)
Current year write-offs	-	(248)	(248)	210
Allowance at end of year	\$ (2,360)	\$ (2,501)	\$ (4,861)	\$ (4,647)

**3. INVESTMENTS****A. General Information**

The University's investments are overseen by the Investment Committee of the Board of Trustees. The University's investment strategy incorporates a diversified asset allocation approach and maintains, within defined limits, exposure to the movements of the world equity, fixed income, commodities, real estate, and private equity markets. Based on guidelines established by the Investment Committee, the University's Investment Office directs the investment of endowment and trust assets, certain working capital, and temporarily invested expendable funds.

The University maintains a number of investment pools or categories for specific purposes as follows:

INVESTMENT POOLS/CATEGORIES AT FAIR VALUE

	2016	2015
Long-term investments (LTI)		
Long-term investment pool (LTIP)	\$ 5,629,008	\$ 5,973,740
Other LTI	343,333	315,583
Total LTI	\$ 5,972,341	\$ 6,289,323
Intermediate-term	277,263	346,714
Separately invested and other assets	337,571	350,883
Total investments	\$ 6,587,175	\$ 6,986,920

Total earnings on the University's investment portfolio for the fiscal years ended June 30 is presented in the following table:

SUMMARY OF INVESTMENT RETURN

	2016	2015
Interest and dividends, net of investment fees	\$ 77,473	\$ 95,948
Net realized gain/(loss)	210,733	301,502
Net unrealized gain/(loss)	(427,385)	(150,091)
Total investment return	\$ (139,179)	\$ 247,359

**B. Fair Value**

The University's investment holdings as of June 30, categorized in accordance with the fair-value hierarchy, are summarized in the following table:

INVESTMENTS AT FAIR VALUE

	Level 1 fair value	Level 2 fair value	Level 3 fair value	Net asset value	2016 Total	2015 Total
Cash and cash equivalents	\$ 291,504	\$ 32,262	\$ -	\$ -	\$ 323,766	\$ 602,117
Derivatives	-	(3,527)	-	-	(3,527)	(3,242)
Equity						
Domestic equity	415,478	58,729	3,416	168,990	646,613	698,152
Foreign equity	599,478	22,957	17,857	245,845	886,137	947,585
Hedged equity	-	-	1,949	627,506	629,455	724,531
Private equity	-	-	42,058	1,131,930	1,173,988	1,209,758
Fixed income						
Asset backed fixed income	-	28,598	1,006	-	29,604	22,073
Corporate bonds	-	446,358	127	-	446,485	408,917
Equity partnership	-	77	-	478,440	478,517	423,011
International	23,404	86,951	-	-	110,355	154,417
Municipals	-	12,998	-	-	12,998	30,285
Mutual funds (non-equity)	99	22,504	-	-	22,603	49,921
Preferred/convertible	-	23,970	4,959	-	28,929	26,648
Other fixed income	-	5,737	-	-	5,737	6,575
US government	65,622	90,533	-	-	156,155	125,014
Marketable alternatives	-	25	-	722,054	722,079	654,004
Real assets	-	-	27,383	909,113	936,496	900,550
Receivable for investments sold	39,336	-	-	-	39,336	21,674
Payable for investments purchased	(83,011)	-	-	-	(83,011)	(38,573)
Other	-	-	24,460	-	24,460	23,503
Total investments	\$ 1,351,910	\$ 828,172	\$ 123,215	\$ 4,283,878	\$ 6,587,175	\$ 6,986,920

Securities not included in investment portfolio

Cash and cash equivalents	\$ 84,714	\$ -	\$ -	\$ -	\$ 84,714	\$ 56,168
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Level 1 investments consist of cash and cash equivalents, equity, and fixed-income securities with observable market prices. Fair value is readily determinable based on quoted prices in active markets. Unsettled trade receivable and payable valuations are reflective of cash settlements subsequent to the fiscal year-end and are also categorized as Level 1. The University does not adjust the quoted price for such instruments, even in situations where the University holds a large position and a sale of all its holdings could reasonably impact the quoted price.

Investments that are classified as Level 2 include domestic and foreign equities, as well as fixed income securities that trade in markets that are not considered to be active. Fair value is based on observable inputs for similar instruments in the market, and obtained by various sources including market participants, dealers, and brokers; the University's custodian secures pricing for these assets. The fair value of derivative investments is based on market prices from the financial institution that is the counterparty to the derivative.

Level 3 investments have significant unobservable inputs, as they trade infrequently or not at all. The inputs into the determination of fair value are based upon the best information in the circumstance and may require significant management judgment. Investments included in Level 3 consist primarily of the University's ownership in real estate, oil and mineral rights, limited partnerships, and equity positions in private companies.

### C. Investments Using Net Asset Value

The net asset value (NAV) column above represents the University's ownership interest in certain alternative investments. As a practical expedient, the University uses its ownership interest in the NAV to determine the fair value of all alternative investments that do not have a readily determinable fair value, and have financial statements consistent with the measurement principles of an investment company or have the attributes of an investment company. The NAV of these investments is determined by the general partner and is based upon appraisal or other estimates that require varying degrees of judgment. If no public market exists for the investment securities, the general partner will take into consideration, among other things, the cost of the securities, prices of recent significant placements of securities of the same issuer, and subsequent developments concerning the companies to which the securities relate. The University has performed significant due diligence around these investments to ensure that NAV is an appropriate measure of fair value as of June 30.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

(dollars in thousands)

The following tables provide additional information about alternative investments measured at NAV:

SUMMARY OF ALTERNATIVE INVESTMENTS MEASURED USING NET ASSET VALUE

Asset class	Strategy	NAV in funds	Remaining life	Unfunded commitments	Timing to draw commitments
Private equity	Buyout	\$ 407,758		\$ 289,298	
	Growth	288,969		242,991	
	Venture capital	435,203		155,522	
	Total private equity	\$ 1,131,930	1 to 10 years	\$ 687,811	1 to 10 years
Real assets	Real estate	521,211		340,849	
	Natural resource	387,902		374,239	
	Total real assets	\$ 909,113	1 to 10 years	\$ 715,088	1 to 10 years
Fixed income	Distressed	207,423		113,845	
	Leveraged loans	61,400		33,019	
	Mezzanine	92,036		131,015	
	Multi-strategy	117,581		175,851	
	Total fixed income	\$ 478,440	1 to 10 years	\$ 453,730	1 to 10 years
Foreign equity	Emerging markets	73,786			
	Global equity	172,059			
	Total foreign equity	\$ 245,845			
Hedged equity	Global equity long/short	335,669			
	U.S. equity long/short	291,837			
	Total hedged equity	\$ 627,506			
Marketable alternatives	Event driven	135,243			
	Global macro	586,811			
	Total marketable alternatives	\$ 722,054			
Domestic equity	Indexed	168,990			
	Total domestic equity	\$ 168,990			
Total for alternative investments using NAV		\$ 4,283,878		\$ 1,856,629	

## REDEMPTION INFORMATION FOR ALTERNATIVE INVESTMENTS MEASURED USING NET ASSET VALUE

Asset class	Redemption terms	Redemption restrictions*
Private equity	n/a **	n/a
Real assets	n/a **	n/a
Fixed income	50% annual redemption with 90 days notice***	No lock up provisions
Foreign equity	Ranges between monthly redemption with 10 days notice, to rolling 3 year redemption with 90 days notice	No lock up provisions
Hedged equity	Ranges between quarterly redemption with 30 days notice, to 25% per year redemption with 60 days notice	6.48% has remaining lock up provision of 6 months
Marketable alternatives	Ranges between quarterly redemption with 65 days notice, to 33% redemption per year with 90 days notice	5.97% has remaining lock up of 30 months
Domestic equity	Daily redemption with 2 days notice	No lock up provisions

\* Represents initial investment lock up restriction. No other material redemption restrictions, such as redemption gates, were in place at year end.

\*\* These funds are in private equity structure, with no ability to be redeemed.

\*\*\* 89.6% of NAV is in private equity structure, with no ability to be redeemed. Redemption provisions for the remaining 10.4% are shown above.

## D. Level 3 Investments

The table below presents a summary of Level 3 investment activity. All net realized and unrealized gains/(losses) in the table are reflected in the accompanying consolidated statement of activities. Net unrealized gains/(losses) relate to those financial instruments held by the University at June 30, 2016. There were no significant transfers into or out of Level 3 during the fiscal year ended June 30, 2016.

## SUMMARY OF LEVEL 3 INVESTMENT ACTIVITY

	Fair value at June 30, 2015	Realized gain/(loss)	Unrealized gain/(loss)	Purchases	Sales	Transfers in/(out) of Level 3	Fair value at June 30, 2016
Equity							
Domestic equity	\$ 34,450	\$ 8,006	\$ (5,009)	\$ -	\$ (34,031)	\$ -	\$ 3,416
Foreign equity	22,736	(367)	(1,732)	4,489	(7,269)	-	17,857
Hedged equity	3,055	130	(833)	77	(480)	-	1,949
Private equity	20,895	1,254	1,620	20,253	(1,964)	-	42,058
Fixed income							
Asset backed fixed income	1,076	-	-	-	(70)	-	1,006
Corporate bonds	4,111	-	(144)	-	(3,840)	-	127
Preferred/convertible	5,094	-	143	-	(278)	-	4,959
Other fixed income	111	-	-	-	(111)	-	-
Real assets	22,458	(79)	2,460	2,581	(37)	-	27,383
Other	23,503	(3)	(2,665)	3,625	-	-	24,460
Total level 3 investments	\$ 137,489	\$ 8,941	\$ (6,160)	\$ 31,025	\$ (48,080)	\$ -	\$ 123,215

Level 3 equities not priced by qualified third parties (e.g., brokers, pricing services, etc.) are valued using discounted cash flow, taking into account various factors including nonperformance risk, counterparty risk, and marketability. Investment value is also derived using a market approach through comparison to recent and relevant market multiples of comparable companies. Start-up assets, held by the University's student-run venture fund or other similar programs, are maintained at or near initial investment amounts due to the nature of the activity.



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(dollars in thousands)

Level 3 asset-backed fixed income investments are valued using discounted cash flows. Preferred/convertible fixed income investments are valued using discounted cash flows or a market approach using a dividend multiplier. Investments in start-up companies, as described above, are valued at or near initial investment amounts.

Level 3 real assets represent directly owned real estate, and oil or mineral rights. To the extent feasible, third party appraisals are used to value real estate directly owned by the University. If current appraisals are not available, fair value is based on the capitalization rate valuation model or discounted cash flow, corroborated by local market data, if available. Oil and mineral rights are valued based on industry standard revenue multiplier methodologies or discounted cash flow.

The following table provides additional information related to the valuation of the investments classified by the University as Level 3.

QUANTITATIVE INFORMATION ABOUT LEVEL 3 FAIR VALUE MEASUREMENT

	Level 3 fair value	Valuation technique(s)	Unobservable input	Range (weighted average)
Equity				
Domestic equity	\$ 3,416	Start-up valuation		
Foreign equity	17,857	Third-party pricing		
Hedged equity	1,949	Third-party pricing		
Private equity	18,016	Discounted cash flow/market comparable	Discount rate	3.7% - 12.1% (4.7%)
			Discount for lack of marketability	15% - 20% (19.5%)
			Earnings multiple	8.8x
			Revenue multiple	1.9x
	154	Sales comparison approach	Recent transactions	
	1,823	Start-up valuation		
	22,065	Third-party pricing		
Fixed income				
Asset backed fixed	1,006	Discounted cash flow	Discount rate	2.7% - 3.7% (3.4%)
Corporate bonds	127	Third-party pricing		
Preferred/convertible	4,959	Market comparable	Dividend multiple	17.3x - 20.8x (20.1x)
Real assets	11,940	Cap rate valuation model	Capitalization rate	4.5% - 7.0% (5.4%)
	5,552	Discounted cash flow	Discount rate	15%
			Years to maturity	12
	1,784	Sales comparison approach	Recent transactions	
	4,500	Start-up valuation		
	3,607	Third-party pricing		
Other	7,796	Discounted cash flow	Discount rate	1.6% - 5.3% (2.1%)
			Years to maturity	6 - 14 (9)
	737	Start-up valuation		
	15,927	Third-party pricing		
Total Level 3 investments	\$ 123,215			

The methods described above may produce a fair-value calculation that is not indicative of net realizable value or reflective of future fair values. Furthermore, while the University believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different estimate of fair value at the reporting date.

**E. Derivative Holdings**

The use of certain financial derivative instruments is governed by either the University's written investment policy, specific manager guidelines, or partnership/fund agreement documents. Specifically, financial derivative instruments may be used to manage foreign currency exposure, to obtain commodity exposure, to create synthetic exposure, or to obtain protection against increases in interest rates. These derivatives, based on definitions in GAAP, are not designated as hedging instruments.

As part of its overall diversification strategy, the University allocates a percentage of its assets to investment managers specializing in securities whose prices are denominated in foreign currencies. The investment guidelines provide discretion to these managers to adjust the foreign currency exposure of their investment portfolios by using derivative instruments. The derivatives are used for buying or selling foreign currency under a short-term contract to lock in the dollar cost of a specific pending purchase or sale of a foreign security, and selling foreign currency under a longer-term contract to hedge against a general decline in the dollar value of foreign security holdings.

Some investment managers have discretion, limited by overall investment guidelines, to use derivative instruments to create investment exposures that could not be created as efficiently with other types of investments. These synthetic exposures in the University's portfolio consist of four types: 1) forward contracts used to increase exposure to a foreign currency beyond the level of underlying security investments in that currency; 2) futures contracts used to create exposures to assets where the futures market provides a more efficient investment than the underlying securities; 3) swap contracts, also used to provide a more efficient means to gain exposure than the underlying securities; and 4) option contracts used to adjust the exposure of the long-term portfolio to interest rate volatility.

The University entered into option contracts on interest rate swaps as a way to mitigate the impact of a significant rise in interest rates in the future. Under terms of certain option contracts on interest rate swaps, the University is obligated to make future premium payments. At June 30, 2016 and 2015, the University had unfunded premium payment commitments of \$5,411 and \$7,595 respectively. The University's premium payment schedule is as follows: \$1,315 for the year ending June 30, 2017; and \$1,024 annually for the years ending June 30, 2018, 2019, 2020 and 2021.

The following tables provide detailed information on the derivatives included in the investment portfolio as of June 30.

**FAIR VALUE OF DERIVATIVE HOLDINGS IN STATEMENT OF FINANCIAL POSITION**

Location	Derivative type	2016			2015		
		Notional amount	# of Contracts	Level 2 fair value	Notional amount	# of Contracts	Level 2 fair value
Investments							
	Foreign currency	\$ -	35	\$ 252	\$ -	66	\$ (583)
	Commodity	-	-	-	-	-	-
	Synthetic	(3,458)	1	(95)	(20,862)	40	(2,123)
	Interest rate	444,703	4	(3,684)	444,703	4	(536)
	Total fair value	\$ 441,245	40	\$ (3,527)	\$ 423,841	110	\$ (3,242)

**EFFECT OF DERIVATIVE HOLDINGS ON STATEMENT OF ACTIVITIES**

Location	Derivative Type	2016	2015
		Unrealized gain/(loss)	Unrealized gain/(loss)
Investment return, net of amount distributed			
	Foreign currency	\$ -	\$ 17
	Commodity	-	-
	Synthetic	(95)	(629)
	Interest rate	(29,732)	(24,655)
	Total unrealized gain/(loss)	\$ (29,827)	\$ (25,267)

The unrealized gain/loss from derivative holdings affects temporarily restricted net assets for LTIP shares in the permanent endowment; otherwise, the gain/loss affects unrestricted net assets. The net unrealized gain/loss is presented in the operating section of the consolidated statement of cash flow as net realized and unrealized gain/loss on investments.



#### 4. LAND, BUILDINGS, AND EQUIPMENT

##### A. General Information

Land, buildings, and equipment are detailed as follows:

LAND, BUILDINGS, AND EQUIPMENT		
	Book value at June 30, 2016	Book value at June 30, 2015
Land, buildings, and equipment	\$ 5,387,099	\$ 5,137,028
Furniture, equipment, books, and collections	1,237,981	1,213,226
Construction in progress	489,898	311,793
Total before accumulated depreciation	\$ 7,114,978	\$ 6,662,047
Accumulated depreciation	(3,105,693)	(2,873,671)
Net land, buildings, and equipment	\$ 4,009,285	\$ 3,788,376

Certain properties, for which the University has possession and beneficial use for an indefinite period and which other entities may also record as assets, are included in the consolidated statement of financial position, as follows: (1) land, buildings, and equipment of the Contract Colleges aggregating \$712,553 and \$701,264 at June 30, 2016 and 2015, respectively, the acquisition cost of which was borne primarily by New York State and (2) land, buildings, and equipment for which titles rest with government and corporate agencies aggregating \$2,048 and \$1,853 at June 30, 2016 and 2015, respectively.

The future commitments on capital projects in progress, excluding projects funded by New York State, are approximately \$152,004 at June 30, 2016.

##### B. Cornell Tech Campus

In December 2011, the University, in partnership with Technion-Israel Institute of Technology, won the Applied Sciences NYC competition to build and operate a new applied sciences and engineering campus in New York City. The city committed through the New York City Economic Development Corporation (NYCEDC) a location and seed funding for the initial construction of the new campus. Under the terms of the agreement with the NYCEDC and the ninety-nine year ground lease for Roosevelt Island, the University made the commitment to create the new applied sciences campus in three phases, with milestones in 2017, 2027 and 2037. In addition, the University has enrollment, faculty, and other operational commitments as part of the agreement.

In 2014, the University broke ground on Roosevelt Island, taking the first steps towards the completion of the Phase I development commitments, which include the first academic building, a residential building, a corporate colocation space, and an executive education facility. The total cost of demolition of the existing structures on the site are considered to be a prepaid cost of the ground lease, and will be amortized over the term of the lease. At June 30, 2016, the unamortized amount of the demolition costs is \$54,026.

On March 31, 2016, the University entered into a joint venture with the Hudson Companies through its subsidiary H/R Tech Residential LLC. The purpose of the new joint venture, called Hudson Cornell Residential JV LLC, is to construct and operate the new residential facility on the Cornell Tech campus. The University has an initial equity interest of 86.59 percent and controlling financial interest and, therefore, consolidates the joint venture. This consolidation resulted in an increase to land, buildings, and equipment (primarily construction-in-progress) of \$71,897 at June 30, 2016. In addition, Hudson Cornell Tech LLC, a subsidiary of Hudson Cornell Residential JV LLC, held bonds and notes payable of \$28,218 at June 30, 2016. Unrestricted net assets of \$5,754, representing the minority interest of H/R Tech Residential LLC, is also consolidated into the University's net assets. Operating activity is immaterial in the current fiscal year.

#### 5. OBLIGATIONS UNDER SPLIT INTEREST AGREEMENTS AND FUNDS HELD IN TRUST BY OTHERS

The University reports its obligations under split interest agreements at fair value. The fair value of the obligation is calculated annually and considered Level 3 in the fair-value hierarchy. The discount rate is based on average return of investment grade corporate bonds, weighted using a schedule of actuarial estimates of the lives of the income beneficiaries and the relative value of the agreements.



The University's interest in funds held in trust by others is considered Level 3 in the fair-value hierarchy. Trusts in which the University has an income interest are valued annually using estimated cash flows based on average actual income over three years. Remainder interests are based on annual valuation reports received from the funds' trustees. The discount rates used to estimate present value are based on the average return of investment grade corporate bonds, weighted according to a schedule of actuarial estimates.

The following tables summarize the fair values and activity of funds held in trust by others and obligations under split interest agreements.

#### SPLIT INTEREST AGREEMENTS AT FAIR VALUE AND LEVEL 3 QUANTITATIVE INFORMATION

	Valuation methodologies	Unobservable inputs	Range (weighted average)	2016 Total	2015 Total
Funds held in trust by others					
Remainder	Present value calculation	Discount rate Years to maturity	3.10% 0-57 (11)	\$ 64,650	\$ 64,323
Lead and perpetual	Discounted cash flow	Discount rate	4.40%	60,310	54,058
Total funds held in trust by others				\$ 124,960	\$ 118,381
Obligations under split interest agreements	Discounted cash flow	Discount rate Years to maturity	3.70% 0-64 (16)	\$ 135,444	\$ 139,857

#### SUMMARY OF LEVEL 3 SPLIT INTEREST AGREEMENT ACTIVITY

	Fair value at June 30, 2015	Realized gain/(loss)	Unrealized gain/(loss)	Purchases	Sales	Transfers in/(out) of Level 3	Fair value at June 30, 2016
Funds held in trust by others							
Remainder	\$ 64,323	\$ 2,798	\$ (79)	\$ 290	\$ (2,682)	\$ -	\$ 64,650
Lead and perpetual	54,058	6,041	211	-	-	-	60,310
Total funds held in trust by others	\$ 118,381	\$ 8,839	\$ 132	\$ 290	\$ (2,682)	\$ -	\$ 124,960
Obligations under split interest agreements	\$ 139,857	\$ -	\$ (4,413)	\$ -	\$ -	\$ -	\$ 135,444

## 6. DEFERRED BENEFITS

### A. General Information

Accrued employee benefit obligations as of June 30 include:

#### SUMMARY OF DEFERRED BENEFITS

	2016	2015
Postemployment benefits	\$ 27,694	\$ 24,800
Pension and other postretirement benefits	445,623	303,878
Other deferred benefits	183,093	198,896
Total deferred benefits	\$ 656,410	\$ 527,574

Accrued postemployment benefits include workers' compensation and medical continuation benefits for those on long-term disability. Other deferred benefits include primarily vacation accruals, deferred compensation, and medical benefit claims incurred but not yet reported. The University also provides various benefits to former or inactive employees after employment, but before retirement, that are recognized when they are earned.

### B. Pension and Postretirement Plans

The University's employee retirement plan coverage is provided by two basic types of plans: one based on a predetermined level of funding (defined contribution), and the other based on a level of benefit to be provided (defined benefit).

The primary defined contribution plans for Endowed Ithaca and for exempt employees (those not subject to the overtime provisions of the Fair Labor Standards Act) at WCM are carried by the Teachers Insurance and Annuity Association, the College Retirement Equities Fund, the Vanguard Group (WCM only), and Fidelity Investments (Endowed Ithaca only), all of which permit employee contributions. Total costs of the Endowed Ithaca and WCM plans for the fiscal years ended June 30, 2016 and 2015 amounted to \$105,121 and \$95,091 respectively.

WCM maintains the University's only defined benefit plan. The participants include non-exempt employees at WCM who meet the eligibility requirements for participation. The plan was frozen in 1976 for exempt employees at WCM and the accrued benefits were merged with the active non-exempt retirement plan in 1989.

In accordance with Employee Retirement Income Security Act (ERISA) requirements for the defined benefit plans, the University must fund annually with an independent trustee an actuarially determined amount that represents normal costs plus amortization of prior service costs over a forty-year period that began on July 1, 1976.

The University also provides health and life insurance benefits for eligible retired employees and their dependents, and accrues the cost of these benefits during the service lives of employees.

### C. Obligations and Funded Status

The following table sets forth the pension and postretirement plans' obligations and funded status as of June 30:

#### SUMMARY OF OBLIGATIONS AND FUNDED STATUS

	Pension benefits		Other postretirement	
	2016	2015	2016	2015
Change in plan assets				
Fair value of plan assets at beginning of year	\$ 92,405	\$ 81,857	\$ 263,208	\$ 248,368
Actual return on plan assets	1,963	3,869	(6,181)	7,456
Employer contribution	5,500	9,500	18,887	25,027
Benefits paid	(3,759)	(2,821)	(18,210)	(17,643)
Fair value of plan assets at end of year	\$ 96,109	\$ 92,405	\$ 257,704	\$ 263,208
Change in benefit obligation				
Benefit obligation at beginning of year	\$ 121,274	\$ 112,162	\$ 538,217	\$ 474,612
Service cost (benefits earned during the period)	7,199	6,389	24,731	21,060
Interest cost	6,190	5,404	25,150	21,879
Actuarial (gain)/loss	29,697	140	65,896	35,406
Gross benefits paid	(3,759)	(2,821)	(16,497)	(16,160)
Less: federal subsidy on benefits paid	-	-	1,338	1,420
Projected benefit obligation at end of year	\$ 160,601	\$ 121,274	\$ 638,835	\$ 538,217
Funded status	\$ (64,492)	\$ (28,869)	\$ (381,131)	\$ (275,009)
Amounts recognized in the consolidated statement of financial position	\$ (64,492)	\$ (28,869)	\$ (381,131)	\$ (275,009)
Amounts recorded in unrestricted net assets not yet amortized as components of net periodic benefit cost				
Prior service cost	\$ (508)	\$ (600)	\$ -	\$ -
Net actuarial (gain)/loss	52,307	18,815	171,844	82,086
Amount recognized as reduction in unrestricted net assets	\$ 51,799	\$ 18,215	\$ 171,844	\$ 82,086

The accumulated benefit obligation for the pension plans was \$136,219 and \$103,858 at June 30, 2016 and 2015, respectively. The accumulated benefit obligation differs from the projected benefit obligation in the table above in that it includes no assumptions about future compensation levels. It represents the actuarial present value of future payments to plan participants using current and past compensation levels. For postretirement plans other than pensions, the accumulated benefit obligation is the same as the projected benefit obligations because the liabilities are not compensation-related.

### D. Net Periodic Benefit Cost

Net benefit expense related to the pension and postretirement plans for the fiscal years ended June 30 includes the following components:



## NET PERIODIC BENEFIT COST

	Pension benefits		Other postretirement	
	2016	2015	2016	2015
Service cost (benefits earned during the period)	\$ 7,199	\$ 6,389	\$ 24,731	\$ 21,060
Interest cost	6,190	5,404	25,150	21,879
Expected return on plan assets	(6,552)	(5,982)	(19,223)	(18,375)
Amortization of prior service cost	(92)	(92)	-	(62)
Amortization of net (gain)/loss	793	671	1,543	639
Net periodic benefit cost	\$ 7,538	\$ 6,390	\$ 32,201	\$ 25,141

The amounts of prior service costs and actuarial gains/losses that will be amortized into net periodic benefit cost for the year ending June 30, 2017 are estimated as follows:

## ESTIMATED COMPONENTS OF NET PERIODIC BENEFIT COST

	Pension benefits	Other postretirement
Prior service cost	\$ (92)	\$ -
Net actuarial (gain)/loss	3,230	9,117
Total	\$ 3,138	\$ 9,117

## E. Actuarial Assumptions

Assumptions used in determining the pension and postretirement plan's benefit obligations and net periodic costs are:

## SUMMARY OF ACTUARIAL ASSUMPTIONS

	Pension benefits		Other postretirement	
	2016	2015	2016	2015
Used to calculate benefit obligations at June 30				
Discount rate	3.94%	4.80%	3.83% / 3.79%	4.67% / 4.61%
Rate of compensation increase	3.00%	3.00%		
Used to calculate net periodic cost at July 1				
Discount rate	4.80%	4.55%	4.67% / 4.61%	4.47% / 4.39%
Expected return on plan assets	7.00%	7.00%	7.30%	7.30%
Rate of compensation increase	3.00%	3.00%		
Assumed health care cost trend rates				
Health care cost trend rate assumed for next year	n/a	n/a	6.50%	6.50%
Ultimate trend rate	n/a	n/a	4.50%	4.50%
Years to reach ultimate trend rate	n/a	n/a	5	5

The health care cost trend rate assumption has a significant effect on the amounts reported for other postretirement (health care) plans. Increasing the health care cost trend rate by one percent in each future year would increase the benefit obligation by \$149,914 and the annual service and interest cost by \$12,451. Decreasing the health care cost trend rate by one percent in each future year would decrease the benefit obligation by \$101,732 and the annual service and interest cost by \$9,096.

## F. Plan Assets

The University's overall investment objectives for the pension plan and postretirement medical benefit plan assets are broadly defined to include an inflation-adjusted rate of return that seeks growth commensurate with a prudent level of risk. To achieve this objective, the University has established fully discretionary trusts with a custodial bank as trustee and investment manager for WCM's defined benefit pension plan and the postretirement medical benefit plan for the University's endowed employees on the Ithaca campus. Under those trust agreements, the custodial bank establishes investment allocations and implements those allocations through various investment funds in order to carry out the investment objectives. The custodial bank has also been appointed as investment manager for WCM's postretirement medical benefit plan with full discretion as to investment allocations in specific named funds managed by the bank.

The University's Retirement Plan Oversight Committee (RPOC) provides guidance and oversight for the University's retirement plans, including oversight of asset allocation and the performance of both the defined benefit pension plan and the postretirement medical benefit plans. The RPOC, in conjunction with its outside consultant, regularly reviews the investment strategies, along with evolving institutional objectives, and will make recommendations regarding possible changes to asset allocation and investment managers accordingly.

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(dollars in thousands)

Risk mitigation is achieved by diversifying investments across multiple asset classes, investing in high quality securities, and permitting flexibility in the balance of investments in the recommended asset classes. Market risk is inherent in any portfolio, but the investment policies and strategies are designed to avoid concentration of risk in any one entity, industry, country, or commodity. The funds in which the plan assets are invested are well-diversified and managed to avoid concentration of risk.

The expected rate of return assumptions are based on the expertise provided by investment managers at the custodial bank. The factors that impact the expected rates of return for various asset types includes assumptions about inflation, historically based real returns, anticipated value added by investment managers, and expected average asset allocations. The expected return on plan assets by category for the fiscal year ended June 30, 2016 are similar to the prior fiscal year: 7.2 percent on equity securities, 4.4 percent on fixed income securities, and 5.5 percent on real estate, compared to 6.9 percent, 4.4 percent and 6.0 percent, respectively.

The fair values of the pension plan assets and postretirement medical benefit plan assets are categorized according to the fair-value hierarchy. Both the pension plan and postretirement medical benefit plans invest in funds to meet their investment objectives. The asset allocation is based on the underlying assets of the various funds. The fair-value level is based upon each fund as the unit of measure. The fair value of the plans' assets as of June 30 and the rollforward for Level 3 assets are disclosed in the tables below.

SUMMARY OF PLAN ASSETS

	Target allocation	Pension benefits		Other postretirement	
		2016	2015	2016	2015
Percentage of plan assets					
Equity securities	39-85%	62.0%	63.0%	72.0%	73.0%
Fixed income securities	15-55%	32.0%	31.0%	28.0%	27.0%
Real estate	0-5%	6.0%	6.0%	0.0%	0.0%
Total		100.0%	100.0%	100.0%	100.0%

PENSION PLAN ASSETS AT FAIR VALUE

	Level 1 fair value	Level 2 fair value	Level 3 fair value	2016 Total	2015 Total
Cash and cash equivalents					
Money market	\$ 287	\$ -	\$ -	\$ 287	\$ 2,123
Equity securities					
U.S. small cap	-	5,695	-	5,695	5,934
U.S. large cap	-	28,677	-	28,677	28,211
U.S. multi cap	-	5,757	-	5,757	5,606
U.S. REITS	-	2,411	-	2,411	2,321
Emerging markets	-	4,795	-	4,795	3,677
International equity	-	11,836	-	11,836	12,443
Fixed income securities					
U.S. high yield bonds	-	4,846	-	4,846	3,718
Corporate bonds	-	20,093	-	20,093	18,304
Mortgage-backed securities	-	2,382	2,627	5,009	4,187
International fixed income	-	1,041	-	1,041	1,753
Other types of investments					
Real estate	-	-	5,736	5,736	5,970
Receivable for investments sold	769	-	-	769	455
Payable for investments purchased	(843)	-	-	(843)	(2,297)
Total assets	\$ 213	\$ 87,533	\$ 8,363	\$ 96,109	\$ 92,405

SUMMARY OF LEVEL 3 PENSION PLAN ACTIVITY

	Fair value, June 30, 2015	Realized gain/(loss)	Unrealized gain/(loss)	Purchases	Sales	Transfers in/(out) of Level 3	Fair value, June 30, 2016
Mortgage-backed securities	\$ 2,451	\$ -	\$ 176	\$ -	\$ -	\$ -	\$ 2,627
Real estate	5,970	237	113	266	(850)	-	5,736
Total Level 3 assets	\$ 8,421	\$ 237	\$ 289	\$ 266	\$ (850)	\$ -	\$ 8,363



## POSTRETIREMENT PLAN ASSETS AT FAIR VALUE

	Level 1 fair value	Level 2 fair value	Level 3 fair value	2016 Total	2015 Total
Cash and cash equivalents					
Money market	\$ 2,428	\$ -	\$ -	\$ 2,428	\$ 6,259
Equity securities					
U.S. small cap	-	27,058	-	27,058	29,972
U.S. large cap	-	80,380	-	80,380	85,720
Emerging markets	-	26,311	-	26,311	24,463
International equity	-	43,750	-	43,750	46,834
U.S. REITS	-	7,160	-	7,160	6,316
Fixed income securities					
U.S. high yield bonds	-	11,528	-	11,528	9,277
Corporate bonds	-	55,067	-	55,067	49,111
Emerging markets debt	-	4,017	-	4,017	5,256
Receivable for investments sold	1,425	-	-	1,425	1,384
Payable for investments purchased	(1,420)	-	-	(1,420)	(1,384)
Total assets	\$ 2,433	\$ 255,271	\$ -	\$ 257,704	\$ 263,208

## G. Expected Contributions and Benefit Payments

The expected annual contributions and benefit payments that reflect anticipated service are as follows:

## EXPECTED CONTRIBUTIONS AND BENEFIT PAYMENTS

	Pension benefits	Other postretirement	
		Employer paid	Government subsidy
University contributions			
2017	\$ 5,500	\$ 18,298	n/a
Future benefit payments			
2017	5,297	19,611	1,779
2018	5,586	21,383	1,973
2019	5,687	23,360	2,166
2020	6,146	25,206	2,366
2021	6,893	26,962	2,572
2022-2026	42,285	162,378	16,687

The Medicare Prescription Drug, Improvement and Modernization Act of 2003 established a prescription drug benefit known as “Medicare Part D” that also established a federal subsidy to sponsors of retiree healthcare benefit plans. The estimated future government subsidy amounts are reflected in the table above.

## H. Contract College Employees

Employees of the Contract Colleges are covered under the New York State pension plans. Contributions to the state retirement system and other employee benefit costs are paid directly by the state. The amounts of the direct payments applicable to the University as revenue and expenditures are not currently determinable and are not included in the consolidated financial statements. The University reimburses the state for employee benefit costs on certain salaries, principally those associated with externally sponsored programs. The amounts reimbursed to the state during the fiscal years ended June 30, 2016 and 2015 were \$18,192 and \$18,942, respectively, and were included in operating expenses.

## 7. FUNDS HELD FOR OTHERS

The University, in limited instances, invests funds as a custodian for other closely related parties. Independent trustees are responsible for the funds and for the designation of income distribution. The value of the funds included on the investment line in the consolidated statement of financial position was \$268,421 and \$297,637 for the fiscal years ended June 30, 2016 and 2015, respectively. The University recognizes an offsetting liability for funds held for others, with one adjustment described below.

The New York Hospital-Cornell Medical Center Fund, Inc. (Center Fund), which benefits Weill Cornell Medicine and the New York-Presbyterian Hospital, is the major external organization invested in the University's long-term investment portfolio with assets and an offsetting liability of \$162,153 and \$176,873 for the fiscal years ended June 30, 2016 and 2015, respectively. Because WCM holds a significant beneficial interest in the assets of the Center Fund, the liability is reduced by \$115,356 and \$102,104 for the fiscal years ended June 30, 2016 and 2015, respectively, representing the present value of the future income stream that will benefit WCM.

The Boyce Thompson Institute for Plant Research (BTI) is an independent, non-profit organization whose mission is to advance and communicate scientific knowledge in plant biology to improve agriculture, protect the environment, and enhance human health. In 2013, the University entered into an agreement with BTI to invest a portion of its endowment. The fair value of BTI investments was \$68,824 and \$85,651 for the fiscal years ended June 30, 2016 and 2015, respectively, with an offsetting liability on the University's consolidated statement of financial position.

## 8. BONDS AND NOTES PAYABLE

### A. General Information

Bonds and notes payable as of June 30 are summarized as follows:

#### SUMMARY OF BONDS AND NOTES PAYABLE

	2016	2015	Interest rates	Final maturity
Dormitory Authority of the State of New York (DASNY)				
Revenue Bond Series				
1990B-fixed rate	\$ 34,275	\$ 37,250	4.50 to 5.00%	2025
2000A-variable rate/monthly	40,300	42,630	0.01 to 0.78	2029
2000B-variable rate/monthly	55,720	58,500	0.01 to 0.78	2030
2004A&B-variable rate/weekly	68,750	71,500	0.01 to 0.45	2033
2006A-fixed rate	-	157,795	4.40 to 5.00	2016
2008B&C-fixed rate	112,235	115,115	5.00	2037
2009A-fixed rate	274,950	281,460	3.00 to 5.00	2039
2010A-fixed rate	285,000	285,000	4.00 to 5.00	2040
2016A-fixed rate	125,850	-	2.00 to 5.00	2035
Tax-exempt commercial paper	52,890	52,890	0.04 to 0.53	2037
Tompkins County Industrial Development Agency (TCIDA)				
2002A-variable rate/monthly	34,045	35,765	0.01 to 0.78	2030
2008A-fixed rate	60,885	62,570	3.00 to 5.00	2037
Empire State Development	1,625	1,750	-	2029
2009 Taxable-fixed rate	250,000	250,000	5.45	2019
2007A Taxable commercial paper	83,890	83,890	0.16 to 0.55	-
Hudson Cornell Residential JV LLC	28,218	-	2.68 to 2.72	2019
Other	6,502	6,719	4.90 to 6.63	2039
Total bonds and notes payable	\$ 1,515,135	\$ 1,542,834		

The University's bonds and notes payable have estimated fair values of approximately \$1,667,345 and \$1,673,356 at June 30, 2016 and 2015, respectively. The fair value of fixed-rate debt obligations are based on estimates of the prevailing market yield and resulting price for each maturity of outstanding debt at June 30 of each year. Variable-rate debt obligations approximate fair value because the obligations are currently callable at a price equal to the amounts outstanding. The University's debt is classified as Level 2 in the fair-value hierarchy.



The following table provides the amounts of interest paid for the fiscal years ended June 30.

SUMMARY OF INTEREST EXPENSE			
	2016		2015
Interest expense to bondholders and other debt	\$	53,815	\$ 59,865
Interest expense paid on swap agreements		29,055	32,357
Capitalized interest on capital assets		-	(2,775)
Total interest expense	\$	82,870	\$ 89,447

Debt and related debt service for borrowings by New York State for the construction and renovation of facilities of the Contract Colleges are not included in the consolidated financial statements because they are not liabilities of the University.

Under the DASNY Revenue Bond Series 1990B agreement, the bonds are a general obligation of the University and are secured by a pledge of revenue. The University has not granted a pledge of revenue on other debt.

During the fiscal year ended June 30, 2016, the University restructured the DASNY Series 2000A and Series 2000B bonds and the TCIDA Series 2002A bonds to a ten year, variable-rate direct purchase with Bank of America Merrill Lynch. The variable rate is calculated using a percentage of LIBOR plus the applicable margin. The University also issued \$125,850 DASNY Series 2016A fixed-rate bonds to effect a current refunding of DASNY Series 2006A bonds in order to achieve present value savings. The University wrote off \$6,042 of bond premium and \$2,265 of Series 2006 bond issuance costs.

Hudson Cornell Tech LLC, a subsidiary of Hudson Cornell Residential JV LLC (see Note 4B), contracted with Wells Fargo Bank, N.A. for a variable-rate building and equipment loan up to \$105,000. As of June 30, 2016, \$28,218 has been drawn. The loan is secured by a security interest in the building.

The University maintains tax-exempt and taxable commercial paper programs. Tax-exempt commercial paper is used to finance qualified capital projects and equipment purchases for the Ithaca and WCM campuses. Taxable commercial paper is also used for these purposes, and can be used to finance short-term working capital needs. The maximum authorized amount of each commercial paper program is \$200,000.

Scheduled principal and interest payments on bonds and notes for the next five fiscal years and thereafter are shown below:

ANNUAL DEBT SERVICE REQUIREMENTS			
Year	Principal	Interest	Total
2017	\$ 29,027	\$ 88,578	\$ 117,605
2018	30,954	85,705	116,659
2019	310,572	83,194	393,766
2020	33,714	65,930	99,644
2021	35,266	63,147	98,413
Thereafter	1,075,602	689,456	1,765,058
Total	\$ 1,515,135	\$ 1,076,010	\$ 2,591,145

The University estimates future interest payments on variable-rate debt based on the Securities Industry and Financial Markets Association (SIFMA) swap rate for tax-exempt debt and the London Interbank Offered Rates (LIBOR) swap rate for taxable debt.

## B. Interest Rate Swaps

The University approved the use of interest rate swaps to mitigate interest rate risk in the debt portfolio. Interest rate swaps are derivative instruments; however, their use by the University is not considered to be hedging activity, based on definitions in generally accepted accounting principles.

Through the use of interest rate swap agreements, the University is exposed to the risk that counterparties will fail to meet their contractual obligations. To mitigate counterparty risk, the University limits swap exposure for each counterparty. Master agreements with counterparties include netting arrangements that permit the University to net amounts due to the counterparty with amounts due from the counterparty. Utilizing netting arrangements reduces the maximum loss in the event of counterparty default.

The University's swap agreements contain a credit-rating-contingent feature in which the counterparties can request collateral on agreements in net liability positions. The University could be required to post collateral if the University's credit rating is downgraded to A1 by Moody's Investors Service or A+ by Standard & Poor's Rating Services, and the agreement is in a liability position of \$20 million or greater. At June 30, 2016 and 2015, the University did not have collateral on deposit with any counterparty.

The University's interest rate swaps are valued by an independent third party that uses the mid-market levels, as of the close of business, to value each agreement. The valuations provided are derived from proprietary models based upon well-recognized financial principles and reasonable estimates about relevant future market conditions and the University's credit worthiness. The University's interest rate swaps are classified as Level 2 in the fair-value hierarchy.

At June 30, 2016, the University had five interest rate swap agreements to exchange variable-rate cash flows for fixed-rate cash flows without the exchange of the underlying principal amount. Net payments or receipts of these swap agreements are recorded as adjustments to interest expense in the consolidated statement of activities, and the incremental interest expense is disclosed in the second table in the previous section. In all agreements in effect at June 30, 2016, the counterparty pays a variable interest rate equal to a percentage of the one-month LIBOR. During the fiscal year ended June 30, 2016, a swap contract with a notional amount of \$94,870 expired.

The following table provides detailed information on the interest rate swaps at June 30, 2016, with comparative fair values for June 30, 2015. The swaps are reported based on notional amount.

FAIR VALUE OF INTEREST RATE SWAPS IN STATEMENT OF FINANCIAL POSITION

Location	Notional amount	Interest rate	Termination date	Basis	2016 Level 2 fair value	2015 Level 2 fair value
Accounts payable and accrued expenses						
	\$ -	2.99 %	October 1, 2015	LIBOR	\$ -	\$ (887)
	35,765	4.52	July 1, 2030	LIBOR	(9,581)	(8,263)
	92,115	3.92	July 1, 2038	LIBOR	(29,407)	(21,807)
	275,000	3.88	July 1, 2040	LIBOR	(129,286)	(86,992)
	196,340	3.48	July 1, 2041	LIBOR	(58,169)	(39,730)
	196,990	3.77	July 1, 2044	LIBOR	(70,260)	(49,059)
Total fair value					\$ (296,703)	\$ (206,738)

The change in value of interest rate swaps affects unrestricted net assets, and in the consolidated statement of cash flows, is presented on the change in value of interest rate swaps line in the operating activities section.

### C. Standby Bond Purchase Agreements

The University has a standby bond purchase agreement with BNY Mellon (expiring January 2019) to purchase the DASNY Series 2004 bonds in the event that these bonds cannot be remarketed. In the event that the bonds cannot be remarketed and the agreement is not otherwise renewed, the University would be required to redeem the bonds or refinance the bonds in a different interest rate mode. In the event that the bonds cannot be remarketed and the University did not redeem, the Annual Debt Service Requirements table would be increased by \$2,900, \$3,025, and \$62,825 for the fiscal years ending June 30, 2017, 2018, and 2019, respectively. During the fiscal year ended June 30, 2016, the University terminated standby purchase agreements for DASNY Series 2000A and 2000B bonds, and TCIDA Series 2002A bonds.

### D. Lines of Credit

The University records the working capital lines of credit activity and outstanding balances as other liabilities in the consolidated statement of financial position. The two \$100 million lines of credit have annual expiration dates of December 31 and April 1. As of June 30, 2016 and 2015, the University had not borrowed against the lines of credit.



**9. OPERATING LEASES**

Although the University generally purchases, rather than leases, machinery and equipment, the University does enter into operating lease agreements for the use of real property. Total lease expenses were \$31,284 and \$29,172 for the fiscal years ended June 30, 2016 and 2015, respectively. The future annual minimum lease payments in the following table are payments under operating leases expiring at various dates through June 30, 2068.

ANNUAL MINIMUM OPERATING LEASE PAYMENTS	
Year	Payments
2017	\$ 31,968
2018	34,340
2019	35,597
2020	34,795
2021	30,915
Thereafter	350,423
Total minimum operating lease payments	\$ 518,038

**10. FUNCTIONAL EXPENSES AND STUDENT AID**

Total expenses by functional categories for the fiscal years ended June 30 are as follows:

FUNCTIONAL EXPENSES		
	2016	2015
Instruction	\$ 829,432	\$ 809,829
Research	596,434	568,510
Public service	123,961	125,829
Academic support	278,666	268,795
Student services	170,531	158,047
Medical services	1,067,470	938,350
Institutional support	553,733	527,059
Enterprises and subsidiaries	273,416	265,206
Total expenses	\$ 3,893,643	\$ 3,661,625

The expenses for operations and maintenance of facilities, depreciation, and interest related to capital projects are allocated to functional categories based on square footage. The amounts allocated for operations and maintenance were approximately \$203,308 and \$224,652 for the fiscal years ended June 30, 2016 and 2015, respectively.

Student financial assistance is shown as a component of instruction expense unless the assistance is for tuition and mandatory fees. If the assistance is for tuition and mandatory fees, the amounts are recorded as scholarship allowance, which reduces tuition revenue. Total financial assistance amounts classified as instruction expense were \$46,156 and \$46,575 for the fiscal years ended June 30, 2016 and 2015, respectively.

## 11. NET ASSETS

### A. General Information

The University's net assets as of June 30 are as follows:

#### SUMMARY OF NET ASSETS

	Unrestricted	Temporarily restricted	Permanently restricted	2016 Total	2015 Total
<b>Endowment</b>					
True endowment	\$ (66,014)	\$ 1,337,142	\$ 2,681,431	\$ 3,952,559	\$ 4,121,652
Funds functioning as endowment (FFE)	1,235,624	396,014	-	1,631,638	1,761,865
Total true endowment and FFE	\$ 1,169,610	\$ 1,733,156	\$ 2,681,431	\$ 5,584,197	\$ 5,883,517
Funds held by others, perpetual	-	-	173,525	173,525	154,029
Total University endowment	\$ 1,169,610	\$ 1,733,156	\$ 2,854,956	\$ 5,757,722	\$ 6,037,546
<b>Other net assets</b>					
Operations	(293,934)	411,938	-	118,004	89,455
Student loans	5,675	113	46,422	52,210	50,723
Facilities and equipment	2,664,188	145,558	-	2,809,746	2,641,989
Split interest agreements	-	56,663	38,651	95,314	110,860
Funds held by others, other than perpetual	-	45,353	21,772	67,125	66,895
Contributions receivable, net	-	811,223	175,099	986,322	1,093,843
Long-term accruals	(847,449)	-	-	(847,449)	(609,900)
Total net assets	\$ 2,698,090	\$ 3,204,004	\$ 3,136,900	\$ 9,038,994	\$ 9,481,411

Unrestricted net asset balances for operations are primarily affected by operating activities and strategic decisions to invest expendable balances in funds functioning as endowment and capital projects. Long-term accruals represent longer term liabilities including the unfunded amount of pension and postretirement benefits, vacation accruals, conditional asset retirement obligations for asbestos remediation, and fair value adjustment on interest rate swaps.

### B. Endowment

The University endowment net assets at June 30 were held in support of the following purposes:

#### SUMMARY OF ENDOWMENT PURPOSE

	2016	2015
Academic programs and research	\$ 1,511,788	\$ 1,645,643
Financial aid	1,463,388	1,540,842
Professorships	1,151,134	1,190,638
General purpose and other	1,202,771	1,232,599
Facilities support	97,691	127,811
CU Foundation	157,425	145,984
Total true endowment and FFE, end of year	\$ 5,584,197	\$ 5,883,517

Of the endowment assets held at the University, 96 percent were invested in the LTIP at June 30, 2016 and 2015. The LTIP is a mutual-fund-like vehicle used for investing the University's true endowments, funds functioning as endowment, and other funds that are not expected to be expended for at least five years. The University employs a unit method of accounting for the LTIP. Each participating fund enters into and withdraws from the pooled investment account based on monthly unit fair values. Participation in the LTIP using unrestricted funds requires a minimum investment of one hundred thousand dollars and a commitment of at least five years.

At June 30, 2016, 1,823 of 6,896 true endowment funds invested in the LTIP had a total historic dollar value of \$982,853 and a fair value of \$916,839, resulting in these endowments being underwater by a total of \$66,014. The University holds significant appreciation on endowments to offset these temporary decreases in value. The University has maintained these true endowment funds at their historical book value.

Changes in the endowment net assets, exclusive of funds held in trust by others, for the fiscal years ended June 30 are presented below:

## SUMMARY OF ENDOWMENT ACTIVITY

	Unrestricted	Temporarily restricted	Permanently restricted	2016 Total	2015 Total
True endowment and FFE, beginning of year	\$ 1,367,720	\$ 2,026,582	\$ 2,489,215	\$ 5,883,517	\$ 5,744,869
Investment return					
Net investment income	11,763	32,042	425	44,230	51,852
Net realized and unrealized gain/(loss)	(112,845)	(114,531)	1,859	(225,517)	141,861
Total investment return	\$ (101,082)	\$ (82,489)	\$ 2,284	\$ (181,287)	\$ 193,713
New gifts	3,182	39,557	141,715	184,454	241,117
Amounts appropriated for expenditure/reinvestment	(80,815)	(220,055)	5,539	(295,331)	(273,163)
Other changes and reclassifications	(19,395)	(30,439)	42,678	(7,156)	(23,019)
Total true endowment and FFE, end of year	\$ 1,169,610	\$ 1,733,156	\$ 2,681,431	\$ 5,584,197	\$ 5,883,517

**12. SELF-INSURANCE**

The University retains self-insurance for property, general liability, student health insurance, and certain health benefits, and has an equity interest in a multi-provider captive insurance company.

**A. Medical Malpractice**

The University, along with other institutions of higher education that have medical practices, obtains medical malpractice insurance through MCIC Vermont (MCIC). MCIC is a reciprocal risk retention group that provides medical malpractice insurance coverage and risk management services to its subscribers. All of WCM's faculty physicians are enrolled in MCIC. The medical malpractice incurred but not reported liability is calculated annually on an actuarial basis.

WCM has recorded medical malpractice liabilities of \$150,096 and \$139,004 at June 30, 2016 and 2015, respectively, as other liabilities in the consolidated statement of financial position. In addition, WCM maintains a reinsurance program with MCIC with anticipated recoveries of \$102,891 and \$95,424, respectively, recorded as accounts receivable (Note 2A).

**B. Student Health Plan**

During the fiscal year ended June 30, 2015, the University established a self-funded student health plan under Section 1124 of the New York State Insurance Law (NYSIL). The Student Health Plan (SHP) provides extensive health insurance coverage at a reasonable cost to students at the University's Ithaca-based campuses. SHP was developed especially for students (and their dependents) to provide access to convenient and comprehensive care that complements the quality health services offered on campus. The current plan year began on August 17, 2015. The table below presents a summary of SHP operations occurring during the University's fiscal year ended June 30, 2016.

## SUMMARY OF STUDENT HEALTH PLAN OPERATIONS

	July 1 - August 16 (prior plan year)	August 17 - June 30 (current plan year)	2016 Fiscal year total
Total premium revenue	\$ 3,652	\$ 24,753	\$ 28,405
Expenses			
Medical and prescription drug expense	2,843	14,348	17,191
Health center capitation	463	5,088	5,551
Administrative fees	358	2,626	2,984
Total expenses	\$ 3,664	\$ 22,062	\$ 25,726
Net income from health plan operations	\$ (12)	\$ 2,691	\$ 2,679



The University has established reserves with the amounts necessary to satisfy obligations of the plan. Based on an analysis and recommendation of a qualified actuary, and with the approval of New York State, the reserve for medical claims incurred but not reported (IBNR) and claims reported but not paid (RBNP) is maintained at an amount not less than 14.5 percent of expected medical claims and 5 percent of expected pharmacy drug claims. In addition, a separate contingency reserve has been established for the purpose of satisfying unexpected obligations in the event of termination of the plan. The contingency reserve is maintained at an amount not less than 5 percent of the total current plan year premiums and is invested in the University's endowment. NYS requires that the assets of the contingency reserve consist of certain investments of the types specified in Section 1404 of NYSIL. The specified types of investments include U.S. government securities categorized in fair-value hierarchy Level 1, of which the University holds \$65,622 in its investment portfolio as of June 30, 2016 (Note 3B). Premium revenue is billed in advance of the plan year (unearned) and recognized as revenue on a monthly basis as coverage is provided. The changes in the unearned premiums and SHP reserves during the fiscal year ended June 30, 2016 are presented below.

SUMMARY OF STUDENT HEALTH PLAN UNEARNED PREMIUMS AND RESERVES

	Unearned premiums 2014-2015 plan year	Unearned premiums 2015-2016 plan year	IBNR/RBNP reserve	Contingency reserve
Balance as of July 1	\$ 3,412	\$ -	\$ 2,409	\$ 1,374
Balance as of June 30	-	3,625	2,500	1,547
Net change	\$ (3,412)	\$ 3,625	\$ 91	\$ 173

### 13. CONTINGENT LIABILITIES

The University is a defendant in various legal actions, some of which are for substantial monetary amounts, that arise out of the normal course of its operations. Although the final outcome of the actions cannot be foreseen, the University's administration is of the opinion that eventual liability, if any, will not have a material effect on the University's financial position.

### 14. SUBSEQUENT EVENTS

The University has performed an evaluation of subsequent events through October 27, 2016, the date on which the consolidated financial statements were issued and determined no material impact on the University's consolidated financial statements.

CORNELL UNIVERSITY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS PART A  
AWARD EXPENDITURE DETAIL  
Year Ended 6/30/2016

<i>Federal Grantor/Program Title</i>	<i>Federal CFDA Number</i>	<i>Additional Award Identification</i>	<i>Pass-Through Entity Name</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Amount Passed Through to Sub-Recipients</i>	<i>Total Federal Expenditures</i>
<b>DEPARTMENT OF AGRICULTURE</b>						
<b>DEPARTMENT OF AGRICULTURE DIRECT PROGRAMS</b>						
AGRICULTURAL RESEARCH_BASIC AND APPLIED RESEARCH	10.001					\$17,700
AGRICULTURAL RESEARCH_BASIC AND APPLIED RESEARCH	10.001					\$3,541,515
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025					\$39,814
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025					\$600,239
MARKETING AGREEMENTS AND ORDERS	10.155					\$67,651
MARKETING AGREEMENTS AND ORDERS	10.155					\$76,348
FEDERAL-STATE MARKETING IMPROVEMENT PROGRAM	10.156					\$41,392
INSPECTION GRADING AND STANDARDIZATION	10.162					\$205,474
MARKET PROTECTION AND PROMOTION	10.163				\$39,504	\$688,829
GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS	10.200					\$1,871,539
COOPERATIVE FORESTRY RESEARCH	10.202				\$892,707	\$292,965
PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE						
HATCH ACT	10.203					\$1,205,503
PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE						
HATCH ACT	10.203					\$5,585,642
ANIMAL HEALTH AND DISEASE RESEARCH	10.207					\$42,495
HIGHER EDUCATION GRADUATE FELLOWSHIPS GRANT PROGRAM	10.210					\$145,005
HIGHER EDUCATION - INSTITUTION CHALLENGE GRANTS PROGRAM	10.217					\$13,697
HIGHER EDUCATION - INSTITUTION CHALLENGE GRANTS PROGRAM	10.217				\$48,516	\$90,195
BIOTECHNOLOGY RISK ASSESSMENT RESEARCH	10.219					\$179,322
HIGHER EDUCATION - MULTICULTURAL SCHOLARS GRANT PROGRAM	10.220					\$10,027
SECONDARY AND TWO-YEAR POSTSECONDARY AGRICULTURE						
EDUCATION CHALLENGE GRANTS	10.226				\$31	\$47,916
AGRICULTURAL AND RURAL ECONOMIC RESEARCH, COOPERATIVE						
AGREEMENTS AND COLLABORATIONS	10.250					\$25,425
CONSUMER DATA AND NUTRITION RESEARCH	10.253				\$71,643	\$1,240,955
AGRICULTURAL MARKET AND ECONOMIC RESEARCH	10.290					\$108,026
INTEGRATED PROGRAMS	10.303				\$147,787	\$273,237
INTEGRATED PROGRAMS	10.303				\$37,239	\$401,560
HOMELAND SECURITY_AGRICULTURAL	10.304					\$230,927
HOMELAND SECURITY_AGRICULTURAL	10.304				\$332,397	\$721,166
ORGANIC AGRICULTURE RESEARCH AND EXTENSION INITIATIVE	10.307				\$663,644	\$1,441,527
SPECIALTY CROP RESEARCH INITIATIVE	10.309				\$3,463,342	\$5,311,080
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310				\$2,533,974	\$9,541,103
BEGINNING FARMER AND RANCHER DEVELOPMENT PROGRAM	10.311					\$184,103
FARM BUSINESS MANAGEMENT AND BENCHMARKING COMPETITIVE						
GRANTS PROGRAM	10.319				\$20,211	\$33,155
SUN GRANT PROGRAM	10.320				\$82,057	\$72,461

CORNELL UNIVERSITY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS PART A  
AWARD EXPENDITURE DETAIL  
Year Ended 6/30/2016

<i>Federal Grantor/Program Title</i>	<i>Federal CFDA Number</i>	<i>Additional Award Identification</i>	<i>Pass-Through Entity Name</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Amount Passed Through to Sub-Recipients</i>	<i>Total Federal Expenditures</i>
CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS						
PROGRAM	10.329				\$174,876	\$1,283,081
CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS						
PROGRAM	10.329				\$15,374	\$65,517
ALFALFA AND FORAGE RESEARCH PROGRAM	10.330				\$1,373	\$22,551
COOPERATIVE EXTENSION SERVICE	10.500				\$228,976	\$11,421,360
COOPERATIVE EXTENSION SERVICE	10.500					\$495,721
FOOD FOR PROGRESS	10.606				\$80,388	\$104,573
FORESTRY RESEARCH	10.652					\$52,711
FOREST HEALTH PROTECTION	10.680					\$163,764
NORMAN E. BORLAUG INTERNATIONAL AGRICULTURAL SCIENCE AND TECHNOLOGY FELLOWSHIP						
SOIL AND WATER CONSERVATION	10.777					\$25,215
SOIL SURVEY	10.902					\$25,487
SOIL SURVEY	10.903					\$7,414
SOIL SURVEY	10.903					\$26,360
ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	10.912					\$124,759
CONSERVATION STEWARDSHIP PROGRAM	10.924					\$53,723
AGRICULTURAL STATISTICS REPORTS	10.950					\$179,985
TECHNICAL AGRICULTURAL ASSISTANCE	10.960					\$14,451
DEPARTMENT OF AGRICULTURE, OTHER	10.001	75802				\$86,847
<b>TOTAL DEPARTMENT OF AGRICULTURE DIRECT PROGRAMS</b>					<b>\$8,834,039</b>	<b>\$48,501,512</b>
<b>DEPARTMENT OF AGRICULTURE PASS THROUGH PROGRAMS</b>						
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025	AGM01-00000033316	NYS DEPT OF AG & MARKETS	-		-\$36
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025		NYS DEPT OF AG & MARKETS	13-9636-1268CA		\$172,705
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025		UNIVERSITY OF FLORIDA	13-8212-0919-CA		-\$683
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025		UNIVERSITY OF FLORIDA	14-8212-0919-CA		\$11,308
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025		RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	13-8130-0270-CA		\$982
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025		RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	14-8130-0270-CA		\$5,336
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025		RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	14-8130-0274-CA		\$2,932
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025		RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	15-8130-0270-CA		\$2,481
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025		RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	15-8130-0274-CA		\$28,931
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025		AMERICAN PUBLIC GARDENS ASSOCIATION	14-8100-1519-CA	\$19,985	\$77,595
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025		AMERICAN PUBLIC GARDENS ASSOCIATION	15-8100-1519-CA		\$59,884
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025	AGM01-4272	NYS DEPT OF AG & MARKETS	-		\$37,800
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025		NYS DEPT OF AG & MARKETS	14-8236-0245-CA		\$1



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PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025		NYS DEPT OF AG & MARKETS	14-8236-0857-CA		\$21,139
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025		NYS DEPT OF AG & MARKETS	15-8236-0857-CA		\$19,216
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025	AGM01-4271	NYS DEPT OF AG & MARKETS	-		\$44,821
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025	AGM01-4273	NYS DEPT OF AG & MARKETS	-		\$8,500
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025	AGM01-4177	NYS DEPT OF AG & MARKETS	-		\$22,283
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170		NYS DEPT OF AG & MARKETS	T200838		\$25,752
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170	SCG 15 012	NEW YORK FARM VIABILITY INSTITUTE	-		\$15,311
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170	SCG 15 015	NEW YORK FARM VIABILITY INSTITUTE	-	\$541	\$3,040
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170		UNIVERSITY OF CALIFORNIA, DAVIS	12-25-B-1448		\$1,414
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170		UNIVERSITY OF CALIFORNIA, DAVIS	SCB13063-USDA #12-25-B-1657		\$173,626
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170	C200805	NYS DEPT OF AG & MARKETS	-		\$5,923
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170		NYS DEPT OF AG & MARKETS	12-25-B-1478		\$37,419
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170		NYS DEPT OF AG & MARKETS	12-25-B-1687		\$73,966
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170		NYS DEPT OF AG & MARKETS	12-25-B-1687	\$7,649	\$43,429
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170		NYS DEPT OF AG & MARKETS	14-SCBGP-NY-0036		\$370,244
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170		NYS DEPT OF AG & MARKETS	14-SCBGP-NY-0036	\$5,304	\$48,948
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170	C200806	NYS DEPT OF AG & MARKETS	-		\$23,829
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170	C200807	NYS DEPT OF AG & MARKETS	-		\$18,304
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170	SCG 15 002	NEW YORK FARM VIABILITY INSTITUTE	-		\$6,511
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170	SCG 15 010	NEW YORK FARM VIABILITY INSTITUTE	-		\$10,691
GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS	10.200		PENNSYLVANIA STATE UNIVERSITY	2012-34103-19828		\$8
GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS	10.200		UNIVERSITY OF VERMONT	2013-34103-21431		\$12,254
GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS	10.200		PURDUE UNIVERSITY	2014-34383-22030		\$4,594
GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS	10.200		UNIVERSITY OF MAINE	2009-34141-20050		-\$19
GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS	10.200		UNIVERSITY OF MAINE	2013-34141-21392		-\$745
GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS	10.200		UNIVERSITY OF MAINE	2014-34141-22266		\$25,248
GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS	10.200		UNIVERSITY OF MAINE	2015-34141-23964		\$16,605
SMALL BUSINESS INNOVATION RESEARCH	10.212	72938	I2 AIR FLUID INNOVATIONS	-		\$23,242
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	10.215		UNIVERSITY OF VERMONT	2012-38640-18543		\$2,064
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	10.215		UNIVERSITY OF VERMONT	2013-38640-20895		\$28,143
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	10.215		UNIVERSITY OF VERMONT	2014-38640-22161		\$38,260

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SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	10.215		UNIVERSITY OF VERMONT	2014-38640-22161	\$1,780	\$50,913
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	10.215		UNIVERSITY OF VERMONT UNIVERSITY OF MASSACHUSETTS AMHERST	2015-38640-23777		\$38,618
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	10.215		ULSTER COUNTY COOPERATIVE EXTENSION	2015-38640-23777		\$3,700
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	10.215		UNIVERSITY OF VERMONT	2013-38640-20895		\$2,186
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	10.215		UNIVERSITY OF VERMONT	2011-38640-30418		\$10,342
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	10.215		UNIVERSITY OF VERMONT	2012-38640-19543		\$6,316
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	10.215		UNIVERSITY OF VERMONT	2012-38640-19543	\$24,914	\$47,529
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	10.215		UNIVERSITY OF VERMONT	2013-38640-20895		\$43,093
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	10.215		UNIVERSITY OF VERMONT	2013-38640-20895	\$2,132	\$101,129
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	10.215		UNIVERSITY OF VERMONT	2014-38640-22161		\$79,682
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	10.215		UNIVERSITY OF VERMONT	2015-38640-23777		\$12,210
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	10.215		UNIVERSITY OF MARYLAND COLLEGE PARK	2015-38640-23777		\$21,761
AGRICULTURAL AND RURAL ECONOMIC RESEARCH, COOPERATIVE AGREEMENTS AND COLLABORATIONS	10.250		UNIVERSITY OF DELAWARE WEST VIRGINIA UNIVERSITY RESEARCH CORPORATION	59-6000-4-0064		\$57,488
ORGANIC AGRICULTURE RESEARCH AND EXTENSION INITIATIVE	10.307		OHIO STATE UNIVERSITY	2012-51300-20320		\$48,730
ORGANIC AGRICULTURE RESEARCH AND EXTENSION INITIATIVE	10.307			2009-51300-05512		\$166
ORGANIC AGRICULTURE RESEARCH AND EXTENSION INITIATIVE	10.307		OREGON STATE UNIVERSITY	2014-51300-22223		\$125,163
SPECIALTY CROP RESEARCH INITIATIVE	10.309		UNIVERSITY OF WISCONSIN MADISON VIRGINIA POLYTECHNIC INSTITUTE & STATE UNIVERSITY	2012-51181-20001		\$97,544
SPECIALTY CROP RESEARCH INITIATIVE	10.309		MICHIGAN STATE UNIVERSITY	2010-51181-21599		\$53,962
SPECIALTY CROP RESEARCH INITIATIVE	10.309		MICHIGAN STATE UNIVERSITY	2011-51181-30860		\$24,340
SPECIALTY CROP RESEARCH INITIATIVE	10.309		MICHIGAN STATE UNIVERSITY	2014-51181-22380		\$107,155
SPECIALTY CROP RESEARCH INITIATIVE	10.309		MICHIGAN STATE UNIVERSITY	2014-51181-23378		\$47,221
SPECIALTY CROP RESEARCH INITIATIVE	10.309		MICHIGAN STATE UNIVERSITY	2015-51181-24285		\$41,800
SPECIALTY CROP RESEARCH INITIATIVE	10.309		NORTH CAROLINA STATE UNIVERSITY	2015-51181-24252		\$43,010
SPECIALTY CROP RESEARCH INITIATIVE	10.309		UNIVERSITY OF FLORIDA	2014-51181-22377		\$65,187
SPECIALTY CROP RESEARCH INITIATIVE	10.309		UNIVERSITY OF FLORIDA	2015-51181-24312		\$7,557
SPECIALTY CROP RESEARCH INITIATIVE	10.309		UNIVERSITY OF MASSACHUSETTS AMHERST	2011-51181-30673		\$43,651
SPECIALTY CROP RESEARCH INITIATIVE	10.309		RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	2011-51181-30646		\$8,505
SPECIALTY CROP RESEARCH INITIATIVE	10.309		WASHINGTON STATE UNIVERSITY	2014-51181-22381	\$56,254	\$105,122
SPECIALTY CROP RESEARCH INITIATIVE	10.309		CONNECTICUT AGRICULTURAL EXPERIMENT STATION	2010-51181-21599		\$7,183
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		NORTH CAROLINA STATE UNIVERSITY	2015-68004-23179		\$1,467
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		UNIVERSITY OF NEBRASKA	2011-67003-30206		\$174,274
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		UNIVERSITY OF WISCONSIN MADISON	2013-68002-20525		\$67,938
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		MICHIGAN STATE UNIVERSITY	2016-68004-24931		\$1,446

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AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		UNIVERSITY OF CALIFORNIA, DAVIS	2011-68002-30029		\$148,004
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		UNIVERSITY OF CALIFORNIA, DAVIS	2012-68004-20166		\$19,523
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		UNIVERSITY OF CALIFORNIA, DAVIS	2016-67023-24902		\$25,590
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		UNIVERSITY OF MISSOURI	2011-68006-30815		\$14,110
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		NEW JERSEY INST. OF TECHNOLOGY	2012-67019-19348		\$8,997
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		PENNSYLVANIA STATE UNIVERSITY	2011-68004-30057		\$37,733
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		PENNSYLVANIA STATE UNIVERSITY	2012-68005-19703		\$198,197
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		PENNSYLVANIA STATE UNIVERSITY	2014-67019-21636		\$39,965
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		PENNSYLVANIA STATE UNIVERSITY	2015-87015-23177		\$8,202
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		UNIVERSITY OF BUFFALO	2016-68003-24601		\$16,291
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		UNIVERSITY OF NEW HAMPSHIRE	2013-67014-21318		\$95,599
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		UNIVERSITY OF CALIFORNIA, RIVERSIDE	2011-88004-30154		\$327,539
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		UNIVERSITY OF MASSACHUSETTS AMHERST	2015-68006-23110		\$9,256
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		BOYCE THOMPSON INSTITUTE	2014-67013-21659		\$88,290
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		BOYCE THOMPSON INSTITUTE	2015-67013-23281		\$4,783
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		UNIVERSITY OF WYOMING	2011-68004-30074		\$128,074
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		UNIVERSITY OF CALIFORNIA, SAN DIEGO	2015-67013-23006		\$22,114
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		OHIO STATE UNIVERSITY	2014-67013-32410		\$68,034
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		UNIVERSITY OF IDAHO	2015-69004-23634		\$25,904
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		TEXAS A&M UNIVERSITY	2013-68004-20361		\$22,362
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		TEXAS A&M UNIVERSITY	2016-67015-24923		\$5,306
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		COLORADO STATE UNIVERSITY	2013-68004-25322		\$15,815
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		UNIVERSITY OF NEBRASKA	2013-67015-21239		\$11,724
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		ROCKEFELLER UNIVERSITY	2016-67015-24765		\$3,294
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		UNIVERSITY OF NOTRE DAME	2015-67013-23289		\$2,410
BIOMASS RESEARCH AND DEVELOPMENT INITIATIVE COMPETITIVE GRANTS PROGRAM (BRDI)	10.312		CELLANA CORPORATION	2011-10006-30361		\$259,414
CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM	10.329		UNIVERSITY OF MARYLAND COLLEGE PARK	2015-70006-24277		\$680
CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM	10.329		RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	2015-70006-24152		\$10,123
ALFALFA AND FORAGE RESEARCH PROGRAM	10.330		UNIVERSITY OF CALIFORNIA, DAVIS	2014-70005-22552		\$14,599
			UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN	2014-48770-22587		\$87,409
COOPERATIVE EXTENSION SERVICE	10.500		UNIVERSITY OF DELAWARE	2012-49200-20031	\$14,051	\$30,417
COOPERATIVE EXTENSION SERVICE	10.500		UNIVERSITY OF MINNESOTA	2011-48745-31186		\$7,798
COOPERATIVE EXTENSION SERVICE	10.500		UNIVERSITY OF NEBRASKA	2012-48755-20306		\$15,040

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COOPERATIVE EXTENSION SERVICE	10.500	71854	ULSTER COUNTY COOPERATIVE EXTENSION	-		\$19,769
COOPERATIVE EXTENSION SERVICE	10.500		UNIVERSITY OF VERMONT	2013-47001-20896		\$22,606
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.551	C021243	NYS OFFICE OF TEMPORARY AND DISABILITY ASSISTANCE	-		\$53,736
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ...	10.561	C021243	NYS OFFICE OF TEMPORARY AND DISABILITY ASSISTANCE	-		\$45,297
NATIONAL FISH AND WILDLIFE FOUNDATION	10.683		NATIONAL FISH AND WILDLIFE FOUNDATION	15-CA-11132422-241		\$6,355
INTERNATIONAL FORESTRY PROGRAMS	10.684		COOPERATIVE FOR ASSISTANCE AND RELIEF EVERYWHERE	12-CA-11132762-184		\$23,597
RURAL ECONOMIC DEVELOPMENT LOANS AND GRANTS	10.854		SLIC NETWORK SOLUTIONS	150945334		\$14,721
SOIL AND WATER CONSERVATION	10.902		IUP RESEARCH INSTITUTE	68-7482-15-501		\$44,240
ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	10.912		NORTH CAROLINA STATE UNIVERSITY	69-3A75-13-231		\$117,061
ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	10.912		PENNSYLVANIA STATE UNIVERSITY	68-3A75-12-226		\$116,563
ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	10.912		PENNSYLVANIA STATE UNIVERSITY NATIONAL FISH AND WILDLIFE FOUNDATION	69-3A75-12-243		\$19,881
ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	10.912		RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	69-3A75-13-219		\$3,298
SCIENTIFIC COOPERATION AND RESEARCH	10.961		CENTER FOR PRODUCE SAFETY	SR-CR-13-001		\$40,000
DEPARTMENT OF AGRICULTURE, OTHER	10.RD	2015CPS10	CORNELL COOPERATIVE EXTENSION- ESSEX COUNTY	SCB15066		\$5,805
DEPARTMENT OF AGRICULTURE, OTHER	10.RD	12-25-B-1687		12-25-B-1687		\$10,011
DEPARTMENT OF AGRICULTURE, OTHER	10.RD	80098	NYS DEPT OF AG & MARKETS	-		\$185,005
<b>TOTAL DEPARTMENT OF AGRICULTURE PASS THROUGH PROGRAMS</b>					\$132,610	\$5,570,185
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>					\$8,966,649	\$54,071,697
<b>DEPARTMENT OF COMMERCE</b>						
<b>DEPARTMENT OF COMMERCE DIRECT PROGRAMS</b>						
CLUSTER GRANTS	11.020					\$197,832
SEA GRANT SUPPORT	11.417					\$63,376
CLIMATE AND ATMOSPHERIC RESEARCH	11.431					\$26,362
MEASUREMENT AND ENGINEERING RESEARCH AND STANDARDS	11.609					\$148,432
DEPARTMENT OF COMMERCE, OTHER	11.U00	0090-FY16-IPA-0016				\$83,578
DEPARTMENT OF COMMERCE, OTHER	11.U01	0093FY150009				\$105,572
<b>TOTAL DEPARTMENT OF COMMERCE DIRECT PROGRAMS</b>						\$625,152
<b>DEPARTMENT OF COMMERCE PASS THROUGH PROGRAMS</b>						
CENSUS INTERGOVERNMENTAL SERVICES	11.004	S/C-001-CU-112014	NEW LIGHT TECHNOLOGIES INC.	-		\$41,689
INTEGRATED OCEAN OBSERVING SYSTEM (IOOS)	11.012		GREAT LAKES OBSERVING SYSTEM NEW YORK SEA GRANT INSTITUTE, STONY BROOK	NA11NOS0120041		\$80,815
SEA GRANT SUPPORT	11.417		UNIVERSITY OF ILLINOIS AT URBANA- CHAMPAIGN	NA14OAR4170069		\$1,039,586
SEA GRANT SUPPORT	11.417		ILLINOIS/INDIANA SEA GRANT	NA11OAR4170052		\$3,762
SEA GRANT SUPPORT	11.417			NA11OAR4170052		\$2,935

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SEA GRANT SUPPORT	11.417		SEA GRANT PROGRAM, UNIVERSITY OF WISCONSIN	NAR120AR4170111		\$3,929
SEA GRANT SUPPORT	11.417		NEW YORK SEA GRANT INSTITUTE, STONY BROOK	NA14OAR4170069		\$17,281
SEA GRANT SUPPORT	11.417		NEW YORK SEA GRANT INSTITUTE, STONY BROOK	NA14OAR4170069	\$2,390	\$31,795
SEA GRANT SUPPORT	11.417		WOODS HOLE OCEANOGRAPHIC INSTITUTE	NA14OAR4170074		\$62,170
CLIMATE AND ATMOSPHERIC RESEARCH	11.431		UNIVERSITY OF MICHIGAN	NA10OAR4310213		\$29,022
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION (NOAA) COOPERATIVE INSTITUTES	11.432		WOODS HOLE OCEANOGRAPHIC INSTITUTE	NA14OAR4320158		\$333,514
HABITAT CONSERVATION	11.463	0309.07 028515	NATIONAL FISH AND WILDLIFE FOUNDATION			\$9,039
NOAA PROGRAMS FOR DISASTER RELIEF APPROPRIATIONS ACT - NON- CONSTRUCTION AND CONSTRUCTION	11.483		NEW YORK SEA GRANT INSTITUTE, STONY BROOK	NA13OAR4830229		\$20,061
DEPARTMENT OF COMMERCE, OTHER	11.002	78322	THE ASSOCIATION OF STATE FLOODPLAIN MANAGERS	EA133C-11-CQ-0010		\$1,429
<b>TOTAL DEPARTMENT OF COMMERCE PASS THROUGH PROGRAMS</b>						
					\$2,390	\$1,677,027
<b>TOTAL DEPARTMENT OF COMMERCE</b>					\$2,390	\$2,302,179
<b>DEPARTMENT OF DEFENSE</b>						
<b>DEPARTMENT OF DEFENSE DIRECT PROGRAMS</b>						
BASIC AND APPLIED SCIENTIFIC RESEARCH	12.300				\$699,092	\$5,037,543
BASIC SCIENTIFIC RESEARCH - COMBATING WEAPONS OF MASS DESTRUCTION	12.351					\$13,759
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420				\$486,835	\$5,300,791
BASIC SCIENTIFIC RESEARCH	12.431					\$4,239
BASIC SCIENTIFIC RESEARCH	12.431				\$1,783,619	\$6,032,630
AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	12.800				\$551,671	\$3,730,666
MATHEMATICAL SCIENCES GRANTS PROGRAM	12.901					\$18,392
RESEARCH AND TECHNOLOGY DEVELOPMENT	12.910				\$1,052,768	\$2,224,097
DEPARTMENT OF DEFENSE, OTHER	12.RD	N66001-12-C-2009				\$806,530
DEPARTMENT OF DEFENSE, OTHER	12.RD	W912HZ-10-2-0042				-\$4
<b>TOTAL DEPARTMENT OF DEFENSE DIRECT PROGRAMS</b>					\$4,573,985	\$23,168,643
<b>DEPARTMENT OF DEFENSE PASS THROUGH PROGRAMS</b>						
AQUATIC PLANT CONTROL	12.100		UNIVERSITY OF HAWAII	W912HQ-14-C-0017		\$174,374
BASIC AND APPLIED SCIENTIFIC RESEARCH	12.300		PENNSYLVANIA STATE UNIVERSITY	N00014-11-1-0665		-\$13
BASIC AND APPLIED SCIENTIFIC RESEARCH	12.300		BINGHAMTON UNIVERSITY	N00014-15-1-1270		\$36,589
BASIC AND APPLIED SCIENTIFIC RESEARCH	12.300		STANFORD UNIVERSITY	N00014-14-1-0551		\$252,011
BASIC AND APPLIED SCIENTIFIC RESEARCH	12.300		STANFORD UNIVERSITY	N00014-15-1-2827		\$151,059
BASIC AND APPLIED SCIENTIFIC RESEARCH	12.300		OREGON STATE UNIVERSITY	N00014-15-1-2297		\$18,997
BASIC AND APPLIED SCIENTIFIC RESEARCH	12.300		UNIVERSITY OF ST. ANDREWS	N00014-15-1-2142		\$19,546
BASIC AND APPLIED SCIENTIFIC RESEARCH	12.300		DUKE UNIVERSITY	N00014-13-1-0561		\$39,956
BASIC AND APPLIED SCIENTIFIC RESEARCH	12.300		UNIVERSITY OF CALIFORNIA, SANTA BARBARA	N00014-16-1-2233		\$224,390
BASIC AND APPLIED SCIENTIFIC RESEARCH	12.300		GEORGIA STATE UNIVERSITY	N00014-13-1-0649		\$139,316
BASIC AND APPLIED SCIENTIFIC RESEARCH	12.300		NEW YORK UNIVERSITY	FA8750-14-2-0236		\$50,429

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BASIC SCIENTIFIC RESEARCH - COMBATING WEAPONS OF MASS DESTRUCTION	12.351		UNIVERSITY SYSTEM OF MARYLAND	HDTRA1-13-1-0037		\$128,671
BASIC SCIENTIFIC RESEARCH - COMBATING WEAPONS OF MASS DESTRUCTION	12.351		UNIVERSITY OF SOUTH CAROLINA	HDTRA1-15-1-0065		\$129,568
BASIC SCIENTIFIC RESEARCH - COMBATING WEAPONS OF MASS DESTRUCTION	12.351		NORTHWESTERN UNIVERSITY	HDTRA1-15-1-0052		\$193,217
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420		UNIVERSITY OF MICHIGAN	W81XWH-14-1-0466		\$4,415
			UNIVERSITY OF CALIFORNIA, SAN DIEGO	W81XWH-12-2-0012		\$31,809
			RESEARCH FOUNDATION FOR MENTAL HYGIENE INC.	W81XWH-12-1-0258		-\$21,852
			NEW YORK UNIVERSITY	W81XWH15-2-0036		\$98,900
			SLOAN-KETTERING INSTITUTE	W81XWH-13-1-0199		\$19,606
			UNIVERSITY OF ALABAMA - BIRMINGHAM	W81XWH-15-1-0705		\$64,987
			MASSACHUSETTS EYE AND EAR INFIRMARY	W81XWH-12-2-0108		\$24,359
			SARENTIS, INC.	W81XWH-11-2-0064		\$1
			UNIVERSITY OF VERMONT & STATE AGRICULTURAL COLLEGE	W81XWH-14-1-0199		\$7,164
			BRAIN TRAUMA FOUNDATION	W911QY-12-C-0005		\$38,017
BASIC SCIENTIFIC RESEARCH	12.431		UNIVERSITY OF CALIFORNIA, DAVIS	W911NF-12-1-0271		\$179,598
BASIC SCIENTIFIC RESEARCH	12.431		UNIVERSITY OF PENNSYLVANIA	W911NF-12-1-0509		\$435,227
BASIC SCIENTIFIC RESEARCH	12.431		CLEMSON UNIVERSITY	W911NF-12-1-0332		\$63,315
BASIC SCIENTIFIC RESEARCH	12.431		GEORGIA INSTITUTE OF TECHNOLOGY	W911NF-15-1-0609		\$126,221
BASIC SCIENTIFIC RESEARCH	12.431		UNIVERSITY OF CHICAGO	W911NF-14-1-0003		\$255,202
			UNIVERSITY OF CALIFORNIA, SANTA BARBARA	W911NF-10-2-0114		\$63,478
			CALIFORNIA INSTITUTE OF TECHNOLOGY	W911NF-11-2-0055		-\$4,436
			MASSACHUSETTS INSTITUTE OF TECHNOLOGY	W911NF-11-1-0202		\$30,782
BASIC SCIENTIFIC RESEARCH	12.431					
BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING			UNIVERSITY OF ARIZONA	FA9550-10-1-0561		\$26,821
AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	12.630		PRINCETON UNIVERSITY	FA9550-12-1-0200		\$1,372
AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	12.800		PRINCETON UNIVERSITY	FA9550-16-1-0046		\$9,290
AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	12.800		STANFORD UNIVERSITY	29182900-51677-8		\$587,646
AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	12.800		UNIVERSITY OF PITTSBURGH	FA9550-10-1-0524		\$39,883
AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	12.800		LADISH FORGING	FA8650-10-2-5219		-\$2
			MASSACHUSETTS INSTITUTE OF TECHNOLOGY			
AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	12.800		MASSACHUSETTS INSTITUTE OF TECHNOLOGY	FA9550-13-1-0159		\$222,529
AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	12.800					
AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	12.800		SUNY BUFFALO STATE	FA9550-15-1-0038		\$247,177
AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	12.800		UNIVERSITY OF VIRGINIA	FA9550-12-1-0226		\$14,570
AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	12.800		CARNEGIE-MELLON UNIVERSITY	FA8750-11-C-0080		\$12,495
INFORMATION SECURITY GRANTS	12.902			H98230-14-C-0140		\$95,289
RESEARCH AND TECHNOLOGY DEVELOPMENT	12.910		AGAVE BIOSYSTEMS	FA8650-14-C-5192		\$196,962

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RESEARCH AND TECHNOLOGY DEVELOPMENT	12.910		UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN	2013-MA-2385		\$51,287
RESEARCH AND TECHNOLOGY DEVELOPMENT	12.910		UNIVERSITY OF CALIFORNIA, SAN DIEGO	HR0011-16-C-0037		\$22,819
RESEARCH AND TECHNOLOGY DEVELOPMENT	12.910		UNIVERSITY OF NOTRE DAME	2013-KJ-2480		\$15,410
RESEARCH AND TECHNOLOGY DEVELOPMENT	12.910		UNIVERSITY OF NOTRE DAME	2013-MA-2383		\$754,910
RESEARCH AND TECHNOLOGY DEVELOPMENT	12.910		RAYTHEON COMPANY	HR0011-14-C-0009		\$135,457
RESEARCH AND TECHNOLOGY DEVELOPMENT	12.910		UNIVERSITY OF CALIFORNIA, BERKELEY	N66001-15-C-4066		\$62,905
RESEARCH AND TECHNOLOGY DEVELOPMENT	12.910		SYDOR INSTRUMENTS	HDTRA 1-16-P-0019		\$14,362
DEPARTMENT OF DEFENSE, OTHER	12.RD	813	BROWN UNIVERSITY	F48650-12-C-7212		\$29,137
DEPARTMENT OF DEFENSE, OTHER	12.RD	73315	APPLIED OPTRONICS	W911NF-14-C-0113		\$56,898
DEPARTMENT OF DEFENSE, OTHER	12.RD	150010	MAGEE TECHNOLOGIES LLC	SBIR N08-006, DO 0007		\$91,263
DEPARTMENT OF DEFENSE, OTHER	12.RD	4915013672	INTERNATIONAL BUSINESS MACHINES	W911NF-15-C-0236		\$105,701
DEPARTMENT OF DEFENSE, OTHER	12.RD	7000000073	BAYLOR COLLEGE OF MEDICINE	D16PC0000		\$107,847
DEPARTMENT OF DEFENSE, OTHER	12.RD	9500012873	RAYTHEON COMPANY	W911NF-09-2-0053		\$121,249
DEPARTMENT OF DEFENSE, OTHER	12.RD	14463-PETTT-CORNELL	ENGILITY LLC	GSO4TO9DBCOO 17		\$11,884
DEPARTMENT OF DEFENSE, OTHER	12.RD	AF112-193	COHERENT TECHNOLOGIES, INC.	FA-9302-14-C0002		\$63,583
DEPARTMENT OF DEFENSE, OTHER	12.RD	AFR 03-101-CU-01	TORC ROBOTICS LLC	FA8750-12-C-0337		\$36,980
DEPARTMENT OF DEFENSE, OTHER	12.RD	ENZ-3201-003	FLIR SYSTEMS	HDTRA1-13-C-0003		\$221,701
DEPARTMENT OF DEFENSE, OTHER	12.RD	PO 4205657534	HONEYWELL INC	FA8650-14-C-7402		\$408,524
DEPARTMENT OF DEFENSE, OTHER	12.RD	PO 9500012405	RAYTHEON COMPANY	W911NF-14-C-0089		\$244,315
DEPARTMENT OF DEFENSE, OTHER	12.RD	S-999-140-001	UES INC.	FA8650-11-D-5801		\$75,163
DEPARTMENT OF DEFENSE, OTHER	12.RD	SC15-6957-1	TOYON RESEARCH CORPORATION	W56KGU-15-C-0050		\$45,000
DEPARTMENT OF DEFENSE, OTHER	12.RD	71881	EXELIS INC.	FA8750-14-D-0123		\$83,020
DEPARTMENT OF DEFENSE, OTHER	12.RD	79995	INVINCEA INC.	W911NF-12-C-0044		\$51,914
<b>TOTAL DEPARTMENT OF DEFENSE PASS THROUGH PROGRAMS</b>					<b>\$4,573,985</b>	<b>\$7,240,264</b>
<b>TOTAL DEPARTMENT OF DEFENSE</b>						<b>\$30,408,907</b>
<b>CENTRAL INTELLIGENCE AGENCY</b>						
<b>CENTRAL INTELLIGENCE AGENCY DIRECT PROGRAMS</b>						
CENTRAL INTELLIGENCE AGENCY, OTHER						
<b>TOTAL CENTRAL INTELLIGENCE AGENCY</b>						
13.RD	2012-12081600004					\$33,572
						\$33,572
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>						
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT PASS THROUGH PROGRAMS</b>						
HURRICANE SANDY COMMUNITY DEVELOPMENT BLOCK GRANT						
DISASTER RECOVERY ...						
<b>TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>						
14.269			NEW YORK UNIVERSITY	B-13-DS-36-0001		\$12,100
						\$12,100
<b>DEPARTMENT OF THE INTERIOR</b>						
<b>DEPARTMENT OF THE INTERIOR DIRECT PROGRAMS</b>						
BUREAU OF OCEAN ENERGY MANAGEMENT (BOEM)						\$664,078
ENVIRONMENTAL STUDIES PROGRAM (ESP)	15.423					\$4,263
RHINOCEROS AND TIGER CONSERVATION FUND	15.619					\$89,974
AFRICAN ELEPHANT CONSERVATION FUND	15.620					\$38,492
MIGRATORY BIRD CONSERVATION	15.647				\$9,744	

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WILDLIFE WITHOUT BORDERS-AFRICA PROGRAM	15.651					\$12,578
UNDESIRABLE/NOXIOUS PLANT SPECIES	15.652				\$16,276	\$25,046
MIGRATORY BIRD MONITORING, ASSESSMENT AND CONSERVATION	15.655					\$19,184
ASSISTANCE TO STATE WATER RESOURCES RESEARCH INSTITUTES	15.805				\$54,059	\$77,749
EARTHQUAKE HAZARDS RESEARCH AND MONITORING ASSISTANCE	15.807					\$29,374
U.S. GEOLOGICAL SURVEY _ RESEARCH AND DATA COLLECTION	15.808					\$30,362
COOPERATIVE RESEARCH UNITS PROGRAM	15.812					\$48,256
NATIONAL CLIMATE CHANGE AND WILDLIFE SCIENCE CENTER	15.820					\$78,197
NATIONAL CENTER FOR PRESERVATION TECHNOLOGY AND TRAINING	15.923					\$21,820
COOPERATIVE RESEARCH AND TRAINING PROGRAMS RESOURCES OF THE NATIONAL PARK SYSTEM	15.945					\$53,581
DEPARTMENT OF THE INTERIOR, OTHER	15.RD	F15PX02409			\$80,079	\$2,016
<b>TOTAL DEPARTMENT OF THE INTERIOR DIRECT PROGRAMS</b>						\$1,194,970
<b>DEPARTMENT OF THE INTERIOR PASS THROUGH PROGRAMS</b>						
BUREAU OF OCEAN ENERGY MANAGEMENT (BOEM)						
ENVIRONMENTAL STUDIES PROGRAM (ESP)	15.423		UNIVERSITY SYSTEM OF MARYLAND	14-14-1916		\$642,161
WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION	15.611	66287	SUNY COLLEGE OF ENVIRONMENTAL SCIENCE AND FORESTRY	-		\$30,326
WILDLIFE WITHOUT BORDERS- LATIN AMERICA AND THE CARIBBEAN	15.640	72219	SOCIETY FOR THE CONSERVATION AND STUDY OF CARIBBE	-		\$6,468
GREAT LAKES RESTORATION	15.662		OSWEGO COUNTY SOIL AND WATER CONSERVATION DISTRICT	F14AP00480		-\$184
GREAT LAKES RESTORATION	15.662		OSWEGO COUNTY SOIL AND WATER CONSERVATION DISTRICT	F15AP00737		\$82,474
ASSISTANCE TO STATE WATER RESOURCES RESEARCH INSTITUTES	15.805		ILLINOIS/INDIANA SEA GRANT	G16AP00001		\$18,669
NATURAL RESOURCE STEWARDSHIP	15.944		THE WILDLIFE CONSERVATION SOCIETY	P14AC01473		\$43,554
COOPERATIVE RESEARCH AND TRAINING PROGRAMS RESOURCES OF THE NATIONAL PARK SYSTEM	15.945		BROOKLYN COLLEGE	P14AC01445		\$25,990
<b>TOTAL DEPARTMENT OF THE INTERIOR PASS THROUGH PROGRAMS</b>						\$849,458
<b>TOTAL DEPARTMENT OF THE INTERIOR</b>					\$80,079	\$2,044,428
<b>DEPARTMENT OF JUSTICE</b>						
<b>DEPARTMENT OF JUSTICE DIRECT PROGRAMS</b>						
DEPARTMENT OF JUSTICE, OTHER	16.RD	2014-BJ-CX-K043				\$70,309
<b>TOTAL DEPARTMENT OF JUSTICE DIRECT PROGRAMS</b>						\$70,309
<b>DEPARTMENT OF JUSTICE PASS THROUGH PROGRAMS</b>						
JUVENILE MENTORING PROGRAM	16.726		NATIONAL 4-H COUNCIL	2014-JU-FX-0025	\$246,932	\$313,743
JUVENILE MENTORING PROGRAM	16.726		NATIONAL 4-H COUNCIL	2015-JU-FX-0015	\$32,095	\$81,787
<b>TOTAL DEPARTMENT OF JUSTICE PASS THROUGH PROGRAMS</b>					\$279,027	\$395,530
<b>TOTAL DEPARTMENT OF JUSTICE</b>					\$279,027	\$465,839



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<b>DEPARTMENT OF STATE</b>						
DEPARTMENT OF STATE DIRECT PROGRAMS						
PUBLIC DIPLOMACY PROGRAMS	19.040					\$15,600
<b>TOTAL DEPARTMENT OF STATE DIRECT PROGRAMS</b>						<u>\$15,600</u>
DEPARTMENT OF STATE PASS THROUGH PROGRAMS						
ACADEMIC EXCHANGE PROGRAMS - HUBERT H. HUMPHREY	19.010		INSTITUTE OF INTERNATIONAL EDUCATION	S-ECAGD-14-CA-1037		\$28,160
FELLOWSHIP PROGRAM						
ACADEMIC EXCHANGE PROGRAMS - HUBERT H. HUMPHREY	19.010		INSTITUTE OF INTERNATIONAL EDUCATION	S-ECAGD-15-CA-1017		\$231,951
FELLOWSHIP PROGRAM						
U.S. DEPARTMENT OF STATE, OTHER	19.RD	USIEF/OSI/2012/01	UNITED STATES-INDIA EDUCATIONAL FOUNDATION	-	\$52,103	\$89,446
<b>TOTAL DEPARTMENT OF STATE PASS THROUGH PROGRAMS</b>					<u>\$52,103</u>	<u>\$349,557</u>
<b>TOTAL DEPARTMENT OF STATE</b>					<u>\$52,103</u>	<u>\$365,157</u>
<b>DEPARTMENT OF TRANSPORTATION</b>						
DEPARTMENT OF TRANSPORTATION DIRECT PROGRAMS						
BIOBASED TRANSPORTATION RESEARCH	20.761				-\$100	-\$616
<b>TOTAL DEPARTMENT OF TRANSPORTATION DIRECT PROGRAMS</b>					<u>-\$100</u>	<u>-\$616</u>
DEPARTMENT OF TRANSPORTATION PASS THROUGH PROGRAMS						
HIGHWAY PLANNING AND CONSTRUCTION	20.205	55606-03-25	CITY UNIVERSITY OF NEW YORK	-		\$105,216
HIGHWAY PLANNING AND CONSTRUCTION	20.205		CITY UNIVERSITY OF NEW YORK	C030794		\$62,471
HIGHWAY PLANNING AND CONSTRUCTION	20.205		CITY UNIVERSITY OF NEW YORK	C030794 & DTRT13-G-UTC32		\$106,542
STATE AND COMMUNITY HIGHWAY SAFETY	20.600	00166-(055)	NYS DEPT OF MOTOR VEHICLES	-		\$34,523
STATE AND COMMUNITY HIGHWAY SAFETY	20.600	HS1-2016	NYS DEPT OF MOTOR VEHICLES	-		\$20,237
PIPELINE SAFETY PROGRAM STATE BASE GRANT	20.700		NORTHEAST GAS ASSOCIATION	DTPH56-13-T-000013		\$197,825
UNIVERSITY TRANSPORTATION CENTERS PROGRAM	20.701		CITY UNIVERSITY OF NEW YORK	C030794 & DTRT13-G-UTC32		\$30,929
UNIVERSITY TRANSPORTATION CENTERS PROGRAM	20.701		CITY UNIVERSITY OF NEW YORK	DTRT07-G-0002		\$74,795
UNIVERSITY TRANSPORTATION CENTERS PROGRAM	20.701		CITY UNIVERSITY OF NEW YORK	DTRT12-G-UTC02		\$5,000
UNIVERSITY TRANSPORTATION CENTERS PROGRAM	20.701		CITY UNIVERSITY OF NEW YORK	DTRT13-G-UTC32	\$3,981	\$25,038
DEPARTMENT OF TRANSPORTATION, OTHER	20.U00	C030589	NYS DEPT OF TRANSPORTATION	-		\$231,575
<b>TOTAL DEPARTMENT OF TRANSPORTATION PASS THROUGH PROGRAMS</b>						
<b>TOTAL DEPARTMENT OF TRANSPORTATION</b>					<u>\$3,981</u>	<u>\$894,151</u>
					<u>\$3,881</u>	<u>\$893,535</u>
<b>DEPARTMENT OF TREASURY</b>						
DEPARTMENT OF TREASURY DIRECT PROGRAMS						
DEPARTMENT OF THE TREASURY, OTHER	21.U00	78796				\$53,074
<b>TOTAL DEPARTMENT OF TREASURY</b>						<u>\$53,074</u>
<b>NATIONAL AERONAUTICS &amp; SPACE ADMINISTRATION</b>						
NATIONAL AERONAUTICS & SPACE ADMINISTRATION DIRECT PROGRAMS						
SCIENCE	43.001				\$472,813	\$3,570,369
AERONAUTICS	43.002					\$80,406
EXPLORATION	43.003					\$127,095
SPACE OPERATIONS	43.007					\$18,732
EDUCATION	43.008				\$314,871	\$666,243
CROSS AGENCY SUPPORT	43.009					\$348,113
SPACE TECHNOLOGY	43.012					\$307,233

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NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, OTHER	43.RD	NN15AA10C				\$471,776
<b>TOTAL NATIONAL AERONAUTICS &amp; SPACE ADMINISTRATION DIRECT PROGRAMS</b>					\$787,684	\$5,589,967
NATIONAL AERONAUTICS & SPACE ADMINISTRATION PASS THROUGH PROGRAMS						
SCIENCE	43.001		UNIVERSITY SYSTEM OF MARYLAND	NNX11AK83G		\$3,390
SCIENCE	43.001		TEXAS A&M UNIVERSITY	NNX14AD52G		\$53,333
SCIENCE	43.001		DARTMOUTH COLLEGE	NNX14AH07G		\$128,622
SCIENCE	43.001		GATS INC.	NNX14AN51G		\$3,234
SCIENCE	43.001		UNIVERSITY OF VIRGINIA	NNX13AG38G		\$35,894
SCIENCE	43.001		JET PROPULSION LABORATORY	NMO0710777		-\$96
SCIENCE	43.001		JET PROPULSION LABORATORY	NMO710782		\$348
SCIENCE	43.001		JET PROPULSION LABORATORY	NMO710782	\$572,359	\$733,432
SCIENCE	43.001		UNIVERSITIES SPACE RESEARCH ASSOC	NAS2-97001		\$4,504
SCIENCE	43.001		UNIVERSITIES SPACE RESEARCH ASSOC	NNX13AQ46G		\$2,529
SCIENCE	43.001		APPLIED PHYSICS LABORATORY	NNX15AM57G		\$22,464
SCIENCE	43.001		MALIN SPACE SCIENCE SYSTEMS	NMO710947		\$23,407
SCIENCE	43.001		SOUTHWEST RESEARCH INSTITUTE	NNM06AA75C		\$128,827
SCIENCE	43.001		SMITHSONIAN ASTROPHYSICAL OBSERVATORY	NAS8-03060		\$13,844
SCIENCE	43.001		UNIVERSITY OF CENTRAL FLORIDA	NNX12AI69G		\$54,845
SCIENCE	43.001		CHARLES STARK DRAPER LABORATORY INC.	NNX14AM90G		\$2,776
SPACE OPERATIONS	43.007		NATIONAL SPACE GRANT FOUNDATION	NNX13AE43A		\$6,617
EDUCATION	43.008					
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, OTHER	43.RD	1530822 (JP59)	APPLIED PHYSICS LABORATORY	1530822 (JP59)		\$35,070
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, OTHER	43.RD	NM0710846	JET PROPULSION LABORATORY	NM0710846		\$60,975
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, OTHER	43.RD	NMO711043	JET PROPULSION LABORATORY	NMO711043		\$56,780
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, OTHER	43.RD	NM071112312	JET PROPULSION LABORATORY	NM071112312		\$155,639
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, OTHER	43.RD	NM0711123	JET PROPULSION LABORATORY	NM0711123	\$115,834	\$978,882
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, OTHER	43.RD	NAS7-03001	JET PROPULSION LABORATORY	NAS7-03001		\$71,954
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, OTHER	43.RD	1525402	JET PROPULSION LABORATORY			\$59,571
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, OTHER	43.RD	NNN12AA01C	JET PROPULSION LABORATORY	NNN12AA01C	\$278,567	\$809,323
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, OTHER	43.RD	1536803	JET PROPULSION LABORATORY			\$22,403
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, OTHER	43.RD	1538669	JET PROPULSION LABORATORY			\$32,225

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NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, OTHER	43.RD	1545834	JET PROPULSION LABORATORY	-		\$3,859
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, OTHER	43.RD	NNG07EK00C	ARIZONA STATE UNIVERSITY	NNG07EK00C		\$9,290
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, OTHER	43.RD	NMO710846	MALIN SPACE SCIENCE SYSTEMS UNIVERSITIES SPACE RESEARCH ASSOC	NMO710846		\$151,346
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, OTHER	43.RD	NAS2-97001		NAS2-97001		\$43,394
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, OTHER	43.RD	NNN13D496T	ARIZONA STATE UNIVERSITY	NNN13D496T		\$24,724
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, OTHER	43.RD	NAS5-26555	SPACE TELESCOPE SCIENCE INST.	NAS5-26555		\$25,010
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, OTHER	43.RD	Y432802	UNIVERSITY OF ARIZONA	1272218		\$2,791
TOTAL NATIONAL AERONAUTICS & SPACE ADMINISTRATION PASS THROUGH PROGRAMS					\$966,760	\$3,761,206
TOTAL NATIONAL AERONAUTICS & SPACE ADMINISTRATION					\$1,754,444	\$9,351,173
INSTITUTE OF MUSEUM AND LIBRARY SERVICES OR NATIONAL ENDOWMENT FOR THE ARTS OR NATIONAL ENDOWMENT FOR THE HUMANITIES						
INSTITUTE OF MUSEUM AND LIBRARY SERVICES OR NATIONAL ENDOWMENT FOR THE ARTS OR NATIONAL ENDOWMENT FOR THE HUMANITIES DIRECT PROGRAMS						
PROMOTION OF THE ARTS_ GRANTS TO ORGANIZATIONS AND INDIVIDUALS	45.024					\$46,703
PROMOTION OF THE HUMANITIES_DIVISION OF PRESERVATION AND ACCESS	45.149					\$2,181
PROMOTION OF THE HUMANITIES_DIVISION OF PRESERVATION AND ACCESS	45.149					\$4,863
PROMOTION OF THE HUMANITIES_PROFESSIONAL DEVELOPMENT	45.163					\$96,776
PROMOTION OF THE HUMANITIES_OFFICE OF DIGITAL HUMANITIES NATIONAL LEADERSHIP GRANTS	45.169 45.312					\$72,078 \$5,360
TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES OR NATIONAL ENDOWMENT FOR THE ARTS OR NATIONAL ENDOWMENT FOR THE HUMANITIES DIRECT PROGRAMS						\$227,961
INSTITUTE OF MUSEUM AND LIBRARY SERVICES OR NATIONAL ENDOWMENT FOR THE ARTS OR NATIONAL ENDOWMENT FOR THE HUMANITIES PASS THROUGH PROGRAMS						
INSTITUTE OF MUSEUM AND LIBRARY SERVICES OR NATIONAL ENDOWMENT FOR THE ARTS OR NATIONAL ENDOWMENT FOR THE HUMANITIES	45.312		MISSOURI BOTANICAL GARDEN	LG-05-13-0352-13		\$29,527
TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES OR NATIONAL ENDOWMENT FOR THE ARTS OR NATIONAL ENDOWMENT FOR THE HUMANITIES PASS THROUGH PROGRAMS						\$29,527
TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES OR NATIONAL ENDOWMENT FOR THE ARTS OR NATIONAL ENDOWMENT FOR THE HUMANITIES						\$257,488

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<b>NATIONAL SCIENCE FOUNDATION</b>						
<b>NATIONAL SCIENCE FOUNDATION DIRECT PROGRAMS</b>						
ENGINEERING GRANTS	47.041				\$3,693,716	\$12,711,016
MATHEMATICAL AND PHYSICAL SCIENCES	47.049				\$2,112,582	\$41,708,170
GEOSCIENCES	47.050				\$1,419,261	\$4,045,310
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070				\$377,255	\$13,136,083
BIOLOGICAL SCIENCES	47.074				\$4,859,110	\$17,244,707
SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	47.075				\$42,892	\$1,534,022
EDUCATION AND HUMAN RESOURCES	47.076				\$138,976	\$11,234,564
OFFICE OF INTERNATIONAL SCIENCE AND ENGINEERING	47.079					\$24,251
TRANS-NSF RECOVERY ACT RESEARCH SUPPORT	47.082					\$1,485
NATIONAL SCIENCE FOUNDATION, OTHER	47.RD	1257284				\$96,781
NATIONAL SCIENCE FOUNDATION, OTHER	47.RD	79605				\$8,000
NATIONAL SCIENCE FOUNDATION, OTHER	47.RD	5294830501				\$10,055
<b>TOTAL NATIONAL SCIENCE FOUNDATION DIRECT PROGRAMS</b>						
<b>NATIONAL SCIENCE FOUNDATION PASS THROUGH PROGRAMS</b>						
ENGINEERING GRANTS	47.041		UNIVERSITY OF DELAWARE	1331269		\$43,351
ENGINEERING GRANTS	47.041		UNIVERSITY OF PENNSYLVANIA	EFRI-1331583		\$203,498
			UNIVERSITY OF MASSACHUSETTS AMHERST			
ENGINEERING GRANTS	47.041		TEXAS A&M UNIVERSITY	EFRI-1240441		\$93,722
ENGINEERING GRANTS	47.041		UNIVERSITY OF NOTRE DAME	EFRI-1240478		\$141,311
ENGINEERING GRANTS	47.041		UNIVERSITY OF NOTRE DAME	ECCS-1202452		\$67,173
ENGINEERING GRANTS	47.041		UNIVERSITY OF CALIFORNIA, LOS ANGELES	EFRI-1433490		\$277,444
ENGINEERING GRANTS	47.041		UNIVERSITY OF SOUTHERN CALIFORNIA	EEC-1160504		\$193,171
ENGINEERING GRANTS	47.041		UNIVERSITY OF CALIFORNIA, BERKELEY	ECCS-1411244		\$1,943
ENGINEERING GRANTS	47.041		CALIFORNIA INSTITUTE OF TECHNOLOGY	CCF-0424422		\$88,607
ENGINEERING GRANTS	47.041		NORFOLK STATE UNIVERSITY	EFRI-1137269		-\$40
ENGINEERING GRANTS	47.041			DGE-0986188		\$124,910
ENGINEERING GRANTS	47.041		ZYMTRONIX CATALYTIC SYSTEMS, INC. WASHINGTON UNIVERSITY IN ST. LOUIS	1456279		\$50,815
ENGINEERING GRANTS	47.041	WU-16-392	WILLIAM ORTIZ CALIFORNIA INSTITUTE OF TECHNOLOGY			\$134,713
ENGINEERING GRANTS	47.041		PRINCETON UNIVERSITY	EFRI-1137269		\$57,946
MATHEMATICAL AND PHYSICAL SCIENCES	47.049		PRINCETON UNIVERSITY	AST-1440226		\$146,545
MATHEMATICAL AND PHYSICAL SCIENCES	47.049		UNIVERSITY OF ILLINOIS AT URBANA- CHAMPAIGN	PHY-1120138		\$867,818
MATHEMATICAL AND PHYSICAL SCIENCES	47.049			DMR-1307354		\$86,327
MATHEMATICAL AND PHYSICAL SCIENCES	47.049		PENNSYLVANIA STATE UNIVERSITY	DMR-1420620		\$115,111
MATHEMATICAL AND PHYSICAL SCIENCES	47.049		UNIVERSITY OF MINNESOTA	CHE-1413862		\$1,134,203
MATHEMATICAL AND PHYSICAL SCIENCES	47.049		UNIVERSITY OF NEBRASKA	PHY-1343486		\$26,386
MATHEMATICAL AND PHYSICAL SCIENCES	47.049		HOWARD UNIVERSITY	DMR-1205608		\$83,645
MATHEMATICAL AND PHYSICAL SCIENCES	47.049		NORFOLK STATE UNIVERSITY	DMR-1205457		\$27,582

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MATHEMATICAL AND PHYSICAL SCIENCES	47.049		SUNY STONY BROOK	DMR-1344267		\$15,001
MATHEMATICAL AND PHYSICAL SCIENCES	47.049		UNIVERSITY OF WISCONSIN SYSTEM	PHY-1430284		\$395,410
MATHEMATICAL AND PHYSICAL SCIENCES	47.049		UNIVERSITIES SPACE RESEARCH ASSOC	AST-1160876	\$15,494	\$75,355
MATHEMATICAL AND PHYSICAL SCIENCES	47.049		NATL RADIO ASTRONOMY OBSERV	AST-0836064		\$31,158
GEOSCIENCES	47.050		PENNSYLVANIA STATE UNIVERSITY	GEO-1240507		\$97,200
GEOSCIENCES	47.050		STANFORD UNIVERSITY	OCE-1434325		\$5,929
GEOSCIENCES	47.050		OHIO STATE UNIVERSITY	PLR-1249631		\$10,505
GEOSCIENCES	47.050		UNIVERSITY OF MINNESOTA	1043681		\$22,587
GEOSCIENCES	47.050		UNIVERSITY OF MINNESOTA	PLR-1559691		\$16,773
GEOSCIENCES	47.050		BOSTON UNIVERSITY	OCE-1260424		\$74,898
GEOSCIENCES	47.050		UNIVERSITY OF SOUTHERN CALIFORNIA	EAR-1033462		\$25,882
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070		COMPUTING RESEARCH ASSOCIATION	1136966		\$19,541
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070		UNIVERSITY OF CALIFORNIA, DAVIS	CNS-1321115		\$84,270
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070		UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN	OCL-1053575		\$443,000
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070		ARIZONA STATE UNIVERSITY	1320065		\$42,516
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070		UNIVERSITY OF MARYLAND COLLEGE PARK	1514261		\$211,224
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070		UNIVERSITY OF CALIFORNIA, RIVERSIDE	1330110		\$80,958
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070		STANFORD UNIVERSITY	IIS-1139161		\$112,655
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070		UNIVERSITY OF CALIFORNIA, SAN DIEGO	CNS-1248117		\$6,088
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070		UNIVERSITY OF NORTH CAROLINA CHAPEL HILL	CNS-1330599		\$172,924
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070		CLEMSON UNIVERSITY	IIS-1527165		\$473
BIOLOGICAL SCIENCES	47.074		MICHIGAN STATE UNIVERSITY	IOS-0922493		\$234,430
BIOLOGICAL SCIENCES	47.074		KANSAS STATE UNIVERSITY	IOS-1238187		\$631
BIOLOGICAL SCIENCES	47.074		UNIVERSITY OF DELAWARE	1127076		\$68,930
BIOLOGICAL SCIENCES	47.074		UNIVERSITY OF MISSOURI	IOS-1456047		\$105,638
BIOLOGICAL SCIENCES	47.074		UNIVERSITY OF BUFFALO	DBI1231306		\$290,633
BIOLOGICAL SCIENCES	47.074		UNIVERSITY OF CALIFORNIA, RIVERSIDE	IOS-1027542		\$14,411
BIOLOGICAL SCIENCES	47.074		BOYCE THOMPSON INSTITUTE	IOS-1354421		\$22,553
BIOLOGICAL SCIENCES	47.074		UNIVERSITY OF WYOMING	MCB-1052051		\$7,587
BIOLOGICAL SCIENCES	47.074		CARY INSTITUTE OF ECOSYSTEM STUDIES	1633026		\$80,284
BIOLOGICAL SCIENCES	47.074		UNIVERSITY OF CALIFORNIA, SAN DIEGO	1444507		\$89,329
BIOLOGICAL SCIENCES	47.074	76922	DONALD DANFORTH PLANT SCIENCE CENTER	-		\$16,938



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BIOLOGICAL SCIENCES	47.074		DONALD DANFORTH PLANT SCIENCE CENTER	IOS-1126950		\$19,695
BIOLOGICAL SCIENCES	47.074		IOWA STATE UNIVERSITY	IOS-1238189 (KSU #513031)		\$84,186
BIOLOGICAL SCIENCES	47.074		IOWA STATE UNIVERSITY	IOS-1339348		\$106,779
BIOLOGICAL SCIENCES	47.074		UNIVERSITY OF ARIZONA	IOS-1457092		\$97,603
BIOLOGICAL SCIENCES	47.074		UNIVERSITY OF NORTH CAROLINA			
BIOLOGICAL SCIENCES	47.074		CHAPEL HILL	IOS-1343020		\$268,667
BIOLOGICAL SCIENCES	47.074		YALE UNIVERSITY	IOS-1127017		\$547,105
BIOLOGICAL SCIENCES	47.074		AUBURN UNIVERSITY	DEB-1023403		\$5,261
SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	47.075		GEORGE WASHINGTON UNIVERSITY	CNS-1421373		\$70,420
EDUCATION AND HUMAN RESOURCES	47.076		UNIVERSITY OF WISCONSIN MADISON	DUE-1231286		\$32,742
EDUCATION AND HUMAN RESOURCES	47.076		TWIN CITIES PUBLIC TELEVISION	DRL-1323713		\$42,914
EDUCATION AND HUMAN RESOURCES	47.076		TUSKEGEE UNIVERSITY	HRD-1137681		\$87,232
EDUCATION AND HUMAN RESOURCES	47.076		CLARK ATLANTA UNIVERSITY	HRD-1137751		\$29,957
EDUCATION AND HUMAN RESOURCES	47.076		SYRACUSE UNIVERSITY	HRD-1202480		\$42,793
EDUCATION AND HUMAN RESOURCES	47.076		ROCHESTER INSTITUTE OF TECHNOLOGY	HRD-1127955		\$24,210
POLAR PROGRAMS	47.078		OHIO STATE UNIVERSITY	ARC-11111882		-\$3,131
OFFICE OF CYBERINFRASTRUCTURE	47.080		UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN	OCI-1053575		-\$1,526
OFFICE OF CYBERINFRASTRUCTURE	47.080		UNIVERSITY OF TEXAS, AUSTIN	OCI-1134872		\$181,586
NATIONAL SCIENCE FOUNDATION, OTHER	47. RD	1013484	BOMBYX TECHNOLOGIES	1013484		\$19
NATIONAL SCIENCE FOUNDATION, OTHER	47. RD	78952	UNIVERSITY OF WISCONSIN SYSTEM	CNS-1330308		\$30,647
NATIONAL SCIENCE FOUNDATION, OTHER	47. RD	5290030501	MAYO CLINIC			\$75,414
<b>TOTAL NATIONAL SCIENCE FOUNDATION PASS THROUGH PROGRAMS</b>					\$15,494	\$8,584,465
<b>TOTAL NATIONAL SCIENCE FOUNDATION</b>					\$12,659,286	\$110,338,909
<b>ENVIRONMENTAL PROTECTION AGENCY</b>						
<b>ENVIRONMENTAL PROTECTION AGENCY DIRECT PROGRAMS</b>						
NATIONAL ESTUARY PROGRAM	66.456					\$196,522
GREAT LAKES PROGRAM	66.469				\$297,573	\$1,134,523
SCIENCE TO ACHIEVE RESULTS (STAR) RESEARCH PROGRAM	66.509				\$35,747	\$224,576
SCIENCE TO ACHIEVE RESULTS (STAR) FELLOWSHIP PROGRAM	66.514					\$39,530
SCIENCE TO ACHIEVE RESULTS (STAR) FELLOWSHIP PROGRAM	66.514					\$29,428
P3 AWARD: NATIONAL STUDENT DESIGN COMPETITION FOR SUSTAINABILITY	66.516					\$31,704
NATIONAL ENVIRONMENTAL EDUCATION TRAINING PROGRAM	66.950				\$1,260,969	\$1,940,905
<b>TOTAL ENVIRONMENTAL PROTECTION AGENCY DIRECT PROGRAMS</b>					\$1,594,289	\$3,597,188
<b>ENVIRONMENTAL PROTECTION AGENCY PASS THROUGH PROGRAMS</b>						
CHESAPEAKE BAY PROGRAM	66.466		TIOGA COUNTY SOIL & WATER CONSERVATION DISTRICT	0602.11.028147		\$9,235
GREAT LAKES PROGRAM	66.469		ILLINOIS/INDIANA SEA GRANT	GL-00E01140		\$6,314

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GREAT LAKES PROGRAM	66.469		SEA GRANT U OF MINNESOTA	GL-00E00813		\$7,317
GREAT LAKES PROGRAM	66.469		SEA GRANT U OF MINNESOTA	GL-00E01135		\$10,983
GREAT LAKES PROGRAM	66.469		MINNESOTA DEPARTMENT OF AGRICULTURE	00E01283		\$206,311
ENVIRONMENTAL PROTECTION AGENCY, OTHER	66.100	78829	PENNSYLVANIA STATE UNIVERSITY	-		\$5,628
<b>TOTAL ENVIRONMENTAL PROTECTION AGENCY PASS THROUGH PROGRAMS</b>						\$245,788
<b>TOTAL ENVIRONMENTAL PROTECTION AGENCY</b>					\$1,594,289	\$3,842,976
<b>NUCLEAR REGULATORY COMMISSION</b>						
NUCLEAR REGULATORY COMMISSION DIRECT PROGRAMS						
NUCLEAR REGULATORY COMMISSION, OTHER	77.000	NRC-HQ-12-C-37-0039				\$121,737
<b>TOTAL NUCLEAR REGULATORY COMMISSION</b>						\$121,737
<b>DEPARTMENT OF ENERGY</b>						
<b>DEPARTMENT OF ENERGY DIRECT PROGRAMS</b>						
OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	81.049				\$351,137	\$7,687,466
RENEWABLE ENERGY RESEARCH AND DEVELOPMENT	81.087				\$604,119	\$1,207,075
STEWARDSHIP SCIENCE GRANT PROGRAM	81.112				\$1,215,962	\$2,939,994
ADVANCED RESEARCH PROJECTS AGENCY - ENERGY	81.135				\$589,925	\$1,837,361
DEPARTMENT OF ENERGY, OTHER	81.RD	59612				\$2,718
<b>TOTAL DEPARTMENT OF ENERGY DIRECT PROGRAMS</b>					\$2,761,143	\$13,674,614
<b>DEPARTMENT OF ENERGY PASS THROUGH PROGRAMS</b>						
OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	81.049		PENNSYLVANIA STATE UNIVERSITY	26487740-49105-8		\$87,890
OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	81.049		CARNEGIE INSTITUTION OF WASHINGTON	DE-SC0001057		\$163,106
OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	81.049		LEHIGH UNIVERSITY	DE-FG02-07ER46463		\$62,276
OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	81.049		SLAC NATIONAL ACCELERATOR LABORATORY	DE-AC02-76SF00515		\$65,566
OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	81.049		AERODYNE RESEARCH INC.	DE-SC0013716		\$25,456
OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	81.049		KITWARE INC	DE-SC001135		\$113,114
OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	81.049		FARADAY TECHNOLOGY INC.	DE-SC0011235		\$86,515
OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	81.049		FARADAY TECHNOLOGY INC.	DE-SC0011342		\$97,380
OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	81.049		SYDOR INSTRUMENTS	DE-SC0013234		\$62,836
REGIONAL BIOMASS ENERGY PROGRAMS	81.079		SOUTH DAKOTA STATE UNIVERSITY	DE-FC36-05GO85041		\$2,847
ELECTRICITY DELIVERY AND ENERGY RELIABILITY, RESEARCH, DEVELOPMENT AND ANALYSIS	81.122		ARIZONA STATE UNIVERSITY	DOE-OE0000670		\$49,984
ADVANCED RESEARCH PROJECTS AGENCY - ENERGY	81.135		UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN	DE-AR0000598		\$116,175
DEPARTMENT OF ENERGY, OTHER	81.RD	DE-AC02-76SF00515	SLAC NATIONAL ACCELERATOR LABORATORY	DE-AC02-76SF00515		\$290,550
DEPARTMENT OF ENERGY, OTHER	81.RD	DE-AR0000445	UNIVERSITY OF NOTRE DAME	DE-AR0000445		\$211,096
DEPARTMENT OF ENERGY, OTHER	81.RD	DE-AC52-06NA25396	LOS ALAMOS NATIONAL LABORATORY	DE-AC52-06NA25396		\$39,593
DEPARTMENT OF ENERGY, OTHER	81.RD	DE-AC05-76RL01830	BATTELLE-PACIFIC NORTHWEST	DE-AC05-76RL01830		\$50,756



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DEPARTMENT OF ENERGY, OTHER	81.RD	DE-AC02-98CH10886	BROOKHAVEN NATIONAL LABORATORY	DE-AC02-98CH10886	\$71,864	\$2,025,501
DEPARTMENT OF ENERGY, OTHER	81.RD	DE-AC02-07CH11359	FERMI NATIONAL ACCELERATOR LABORATORY	DE-AC02-07CH11359		\$11,607
DEPARTMENT OF ENERGY, OTHER	81.RD	DE-AC04-94AL85000	SANDIA LABORATORIES	DE-AC04-94AL85000		\$141,218
DEPARTMENT OF ENERGY, OTHER	81.RD	DE-AC02-05CH11231	LAWRENCE BERKELEY NATIONAL LABORATORY	DE-AC02-05CH11231		\$332,896
DEPARTMENT OF ENERGY, OTHER	81.RD	DE-AC05-00OR22725	UT-BATTILLE LLC	DE-AC05-00OR22725		\$197,680
DEPARTMENT OF ENERGY, OTHER	81.RD	DE-AR00000454	UNIVERSITY OF NOTRE DAME	DE-AR00000454		\$28,428
DEPARTMENT OF ENERGY, OTHER	81.RD	DE-AC07-05ID14517	SOUTH DAKOTA STATE UNIVERSITY	DE-AC07-05ID14517		\$27,208
DEPARTMENT OF ENERGY, OTHER	81.RD	68946_CLW	RADIABEAM TECHNOLOGIES	-		\$24,007
DEPARTMENT OF ENERGY, OTHER	81.RD	PO 604463; PO 615223	FERMI NATIONAL ACCELERATOR LABORATORY	-		\$439,889
DEPARTMENT OF ENERGY, OTHER	81.RD	DE-AC36-08GO28308	NATL RENEWABLE ENERGY LAB	DE-AC36-08GO28308		\$11,018
DEPARTMENT OF ENERGY, OTHER	81.RD	74829	ADVANCED ENERGY SYSTEMS	DE-SC0013276		\$59,366
DEPARTMENT OF ENERGY, OTHER	81.RD	65603	ARIZONA STATE UNIVERSITY	-		\$56,288
DEPARTMENT OF ENERGY, OTHER	81.RD	75480	DUKE UNIVERSITY	-		\$31,647
DEPARTMENT OF ENERGY, OTHER	81.U00	DE-AC02-98CH10886	BROOKHAVEN NATIONAL LABORATORY	DE-AC02-98CH10886		\$567,466
<b>TOTAL DEPARTMENT OF ENERGY PASS THROUGH PROGRAMS</b>					\$71,864	\$5,479,359
<b>TOTAL DEPARTMENT OF ENERGY</b>					<b>\$2,833,007</b>	<b>\$19,153,973</b>
<b>DEPARTMENT OF EDUCATION</b>						
<b>DEPARTMENT OF EDUCATION DIRECT PROGRAMS</b>						
FEDERAL SUPPLEMENTAL EDUCATION OPPORTUNITY GRANTS (SEOG)	84.007					\$2,686,733
NATIONAL RESOURCE CENTERS PROGRAM FOR FOREIGN LANGUAGE AND AREA STUDIES OR FOREIGN LANGUAGE AND INTERNATIONAL STUDIES PROGRAM AND FOREIGN LANGUAGE AND AREA STUDIES						
FELLOWSHIP PROGRAM	84.015					
OVERSEAS PROGRAMS - DOCTORAL DISSERTATION RESEARCH					\$399,043	\$1,405,188
ABROAD	84.022					\$57,558
FEDERAL WORK-STUDY PROGRAM	84.033					\$2,478,488
FEDERAL PERKINS LOAN-NEW LOANS ISSUED 2016	84.038					\$12,397,966
FEDERAL PERKINS LOAN-ADMINISTRATIVE COST ALLOWANCE	84.038					\$693,742
FEDERAL PERKINS LOAN-OUTSTANDING LOANS AS OF JULY 1, 2015	84.038					\$43,678,755
TRIO_UPWARD BOUND	84.047					\$280,590
FEDERAL PELL GRANT	84.063					\$9,964,132
NATIONAL INSTITUTE ON DISABILITY AND REHABILITATION RESEARCH	84.133					-\$38,092
NATIONAL INSTITUTE ON DISABILITY AND REHABILITATION RESEARCH	84.133					\$31,307
GRADUATE ASSISTANCE IN AREAS OF NATIONAL NEED	84.200					\$246,065
TRIO_MCNAIR POST-BACCALAUREATE ACHIEVEMENT	84.217					\$279,369
FEDERAL DIRECT STUDENT LOANS	84.268					\$105,019,894
EDUCATION RESEARCH, DEVELOPMENT AND DISSEMINATION	84.305					\$85,795
<b>TOTAL DEPARTMENT OF EDUCATION DIRECT PROGRAMS</b>					<b>\$399,043</b>	<b>\$179,267,490</b>

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<b>DEPARTMENT OF EDUCATION PASS THROUGH PROGRAMS</b>						
CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES	84.048	014-201	NYS EDUCATION DEPARTMENT- ADULT CAREER AND CONTINU	-		\$20,024
REHABILITATION SERVICES_VOCATIONAL REHABILITATION GRANTS TO STATES	84.126	MOU#015-012	NYS DEPT OF EDUCATION	-		\$48,674
REHABILITATION SERVICES_VOCATIONAL REHABILITATION GRANTS TO STATES	84.126	T011802	NYS OFFICE OF CHILDREN AND FAMILY SERVICES	-		\$32,727
REHABILITATION SERVICES_VOCATIONAL REHABILITATION GRANTS TO STATES	84.126	68217	NYS DEPT OF EDUCATION	-		\$319,051
REHABILITATION SERVICES_VOCATIONAL REHABILITATION GRANTS TO STATES	84.126	76604	NYS DEPT OF EDUCATION	-		\$51,733
NATIONAL INSTITUTE ON DISABILITY AND REHABILITATION RESEARCH	84.133		UNIVERSITY OF NEW HAMPSHIRE	H133B100030		\$30,042
NATIONAL INSTITUTE ON DISABILITY AND REHABILITATION RESEARCH	84.133		HENRY H. KESSLER FOUNDATION NEW YORK CITY BOARD OF EDUCATION	H133B120005		\$11,636
TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS	84.287	OLS # 25225		-		\$73,539
EDUCATION RESEARCH, DEVELOPMENT AND DISSEMINATION	84.305		UNIVERSITY OF WISCONSIN MADISON NYS DEPT OF CORRECTIONAL SERVICES	R305D120005		\$2,689
COLLEGE ACCESS CHALLENGE GRANT PROGRAM	84.378	T161302	NYS DEPT OF CORRECTIONAL SERVICES	-		\$6,245
COLLEGE ACCESS CHALLENGE GRANT PROGRAM	84.378	T161350	RESEARCH FOUNDATION FOR MENTAL HYGIENE INC.	-		\$35,884
PROMOTING READINESS OF MINORS IN SUPPLEMENTAL SECURITY INCOME	84.418		NYS DEPT OF EDUCATION	H418P130011	\$1,418,201	\$3,902,484
DEPARTMENT OF EDUCATION, OTHER	84.000	015-047	NYS DEPT OF EDUCATION	-		\$514,904
DEPARTMENT OF EDUCATION, OTHER	84.001	C010569	NYS DEPT OF EDUCATION	-		\$19,917
<b>TOTAL DEPARTMENT OF EDUCATION PASS THROUGH PROGRAMS</b>					\$1,418,201	\$5,069,549
<b>TOTAL DEPARTMENT OF EDUCATION</b>					\$1,817,244	\$184,337,039
<b>NATIONAL ARCHIVES &amp; RECORDS ADMINISTRATION</b>						
<b>NATIONAL ARCHIVES &amp; RECORDS ADMINISTRATION DIRECT PROGRAMS</b>						
NATIONAL HISTORICAL PUBLICATIONS AND RECORDS GRANTS	89.003					
<b>TOTAL NATIONAL ARCHIVES &amp; RECORDS ADMINISTRATION</b>						
<b>JAPAN U.S. FRIENDSHIP COMMISSION</b>						
JAPAN U.S. FRIENDSHIP COMMISSION DIRECT PROGRAMS						
JAPAN-U.S. FRIENDSHIP COMMISSION GRANTS	90.300	NO. 15-02				\$3,618
<b>TOTAL JAPAN U.S. FRIENDSHIP COMMISSION</b>						\$3,618
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>						
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES DIRECT PROGRAMS</b>						
CHRONIC DISEASES: RESEARCH, CONTROL, AND PREVENTION	93.068				\$5,678	\$119,436
FAMILY SMOKING PREVENTION AND TOBACCO CONTROL ACT						
REGULATORY RESEARCH	93.077					\$1,386,497

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HHS PROGRAMS FOR DISASTER RELIEF APPROPRIATIONS ACT - NON CONSTRUCTION	93.095					-\$5,422
FOOD AND DRUG ADMINISTRATION_ RESEARCH	93.103					\$50,848
FOOD AND DRUG ADMINISTRATION_ RESEARCH	93.103				\$195,672	\$1,007,564
MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS ENVIRONMENTAL HEALTH	93.110					\$103,269
ORAL DISEASES AND DISORDERS RESEARCH	93.113				\$38,769	\$403,858
HUMAN GENOME RESEARCH	93.121					\$1,027,509
RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	93.172				\$164,266	\$720,333
RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH	93.173				\$21,765	\$337,709
NATIONAL RESEARCH SERVICE AWARDS_ HEALTH SERVICES RESEARCH TRAINING	93.213					\$289,172
RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES	93.225					\$332,883
NATIONAL CENTER ON SLEEP DISORDERS RESEARCH	93.226					\$413,610
MENTAL HEALTH RESEARCH GRANTS	93.233					-\$149
GERIATRIC ACADEMIC CAREER AWARDS	93.242				\$716,726	\$7,106,616
ALCOHOL RESEARCH PROGRAMS	93.250				\$94,925	\$30,605
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.273				\$1,928,718	\$5,611,089
MENTAL HEALTH NATIONAL RESEARCH SERVICE AWARDS FOR RESEARCH TRAINING	93.279					-\$13,641
DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	93.282					\$2,933,032
MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	93.286				\$672,680	\$415,348
TRANS-NIH RESEARCH SUPPORT	93.307				\$124,976	\$6,221,040
HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS/LOANS FOR DISADVANTAGED STUDENTS-NEW LOANS ISSUED 2016	93.310				\$181,515	
HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS/LOANS FOR DISADVANTAGED STUDENTS-OUTSTANDING LOANS AS OF JULY 1, 2015	93.342					\$362,633
NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES RESEARCH INFRASTRUCTURE PROGRAMS	93.350				\$1,675,742	\$9,063,342
NURSING RESEARCH	93.351				\$27,375	\$1,958,477
NATIONAL CENTER FOR RESEARCH RESOURCES CANCER CAUSE AND PREVENTION RESEARCH	93.361					\$321,478
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.389					-\$433
CANCER TREATMENT RESEARCH	93.393				\$473,315	\$2,082,229
CANCER BIOLOGY RESEARCH	93.394				\$162,643	\$2,649,098
CANCER CENTERS SUPPORT GRANTS	93.395				\$303,021	\$4,379,786
CANCER RESEARCH MANPOWER	93.396				\$563,007	\$4,343,903
ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	93.397				\$19,985	\$140,569
ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	93.398					\$1,544,929
ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	93.433					\$1,256,279
HEAD START	93.433					\$1,019,234
	93.600					\$16,785

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SOCIAL SERVICES RESEARCH AND DEMONSTRATION	93.647					\$8,703
CHILD ABUSE AND NEGLECT DISCRETIONARY ACTIVITIES	93.670					\$203,317
TRANS-NIH RECOVERY ACT RESEARCH SUPPORT	93.701					-\$71,763
CARDIOVASCULAR DISEASES RESEARCH	93.837				\$1,564,021	\$11,490,949
LUNG DISEASES RESEARCH	93.838				\$2,998,643	\$9,830,158
BLOOD DISEASES AND RESOURCES RESEARCH	93.839				\$896	\$1,711,131
ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	93.846				\$9,880	\$1,675,078
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847				\$471,960	\$7,930,387
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853					
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855				\$1,342,090	\$15,201,564
MICROBIOLOGY AND INFECTIOUS DISEASES RESEARCH	93.856				\$7,018,832	\$30,931,686
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859				\$24,838	\$129,781
					\$957,146	\$33,234,609
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865				\$401,180	\$7,324,855
AGING RESEARCH	93.866				\$131,150	\$3,979,799
VISION RESEARCH	93.867				\$195,991	\$3,337,986
INTERNATIONAL RESEARCH AND RESEARCH TRAINING	93.989				\$312,046	\$666,713
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	14-1908				\$54,535
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	14EJPA001				\$92,972
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	15IPA1509133				\$116,892
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	HHSP233201550076A				\$564,508
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	5294590401				\$31,924
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	5295795001				\$28,948
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	12IPA1203268				-\$125
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	HHSN2612012000181			\$1,197	-\$8,362
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	HHSN26100005				\$89,266
<b>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES DIRECT PROGRAMS</b>						
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES PASS THROUGH PROGRAMS</b>					\$22,800,648	\$192,893,557
GLOBAL AIDS	93.067		LES CENTRES GHESKIO	5U2GGH54-2		
GLOBAL AIDS	93.067		LES CENTRES GHESKIO	5U2GGH54-5	-\$666	-\$2,053
PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.069	5294400000	DARTMOUTH COLLEGE			\$190,900
BLOOD DISORDER PROGRAM: PREVENTION, SURVEILLANCE, AND RESEARCH	93.080		ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI	1U27DD1155-1		\$8,216
HHS PROGRAMS FOR DISASTER RELIEF APPROPRIATIONS ACT - NON CONSTRUCTION	93.095		NEW YORK UNIVERSITY SCHOOL OF MEDICINE	3R01NS11862-30S1		\$21,528
FOOD AND DRUG ADMINISTRATION_RESEARCH	93.103		PENNSYLVANIA STATE UNIVERSITY	1R01FD3410-1A1		-\$3,121
FOOD AND DRUG ADMINISTRATION_RESEARCH	93.103		DUKE UNIVERSITY	U01FD4964		\$13,250
MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	93.110		ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI	5H3MC24048-4		\$163,275
ENVIRONMENTAL HEALTH	93.113		BINGHAMTON UNIVERSITY	1R15ES022828-01		\$21,741
ENVIRONMENTAL HEALTH	93.113		STANFORD UNIVERSITY	1R21ES023371-01		\$460
ENVIRONMENTAL HEALTH	93.113		UNIVERSITY OF CALIFORNIA, SANTA CRUZ			\$68,087
ENVIRONMENTAL HEALTH	93.113		UNIVERSITY OF TEXAS, AUSTIN	1R01ES018990-01		\$1,954
ENVIRONMENTAL HEALTH	93.113			R01ES21006		\$2,358

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ORAL DISEASES AND DISORDERS RESEARCH	93.121		STANFORD UNIVERSITY	5U01DE24430-2		\$52,726
ORAL DISEASES AND DISORDERS RESEARCH	93.121		UNIVERSITY OF PITTSBURGH	5R01DE002055-04		\$122,903
ORAL DISEASES AND DISORDERS RESEARCH	93.121		JAN BIOTECH INC	1R43DE025437-01		\$19,450
AIDS EDUCATION AND TRAINING CENTERS	93.145		COLUMBIA UNIVERSITY	H4AHA71		\$27,845
AIDS EDUCATION AND TRAINING CENTERS	93.145		COLUMBIA UNIVERSITY	U10HA29291		\$194,945
HUMAN GENOME RESEARCH	93.172		SLOAN-KETTERING INSTITUTE	R01HG6798		\$3,380
RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS						
DISORDERS	93.173		BINGHAMTON UNIVERSITY	R01DC6914		\$18,672
RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS						
DISORDERS	93.173		UNIVERSITY OF CHICAGO	R01DC014367		\$96,889
RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS			STOWERS INSTITUTE FOR MEDICAL RESEARCH			
	93.173		ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI	5R01DC014701-02		\$329,131
DISABILITIES PREVENTION						
RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES	93.184		MOUNT SINAI	2U27D0862-4		\$7,060
RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES	93.226		ARIZONA STATE UNIVERSITY	R01HS22306		\$5,474
RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES	93.226		COLUMBIA UNIVERSITY	R01HS022903		\$116,020
RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES	93.226		UNIVERSITY OF UTAH	R18HS018932		\$42,597
RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES	93.226		HOSPITAL FOR SPECIAL SURGERY	R01HS21734		-\$14,910
RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES	93.226		MAYO CLINIC	R01HS023077		\$7,987
RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES	93.226		ALBERT EINSTEIN COLLEGE	R01HS024432		\$6,106
RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES			THE GEORGE WASHINGTON UNIVERSITY			
	93.226			5R01HS21734-2		\$15,031
POLICY RESEARCH AND EVALUATION GRANTS						
	93.239		UNIVERSITY OF CALIFORNIA, DAVIS	5H79AE000100-05		\$27,605
MENTAL HEALTH RESEARCH GRANTS			RESEARCH FOUNDATION FOR MENTAL HYGIENE INC.			
	93.242			R01MH54137		\$139,874
MENTAL HEALTH RESEARCH GRANTS			RESEARCH FOUNDATION FOR MENTAL HYGIENE INC.			
	93.242			R01MH85921		\$76,543
MENTAL HEALTH RESEARCH GRANTS			RESEARCH FOUNDATION FOR MENTAL HYGIENE INC.			
	93.242			R21MH103650-2		\$60,546
MENTAL HEALTH RESEARCH GRANTS			RESEARCH FOUNDATION FOR MENTAL HYGIENE INC.			
	93.242			R21MH96255		\$93,469
MENTAL HEALTH RESEARCH GRANTS			COLUMBIA UNIVERSITY	R01MH93637		\$6,834
MENTAL HEALTH RESEARCH GRANTS			WAYNE STATE UNIVERSITY	R01MH099557		\$34,393
MENTAL HEALTH RESEARCH GRANTS						
	93.242		UNIVERSIDAD CENTRAL DEL CARIBE	R01MH099557		-\$1,172
MENTAL HEALTH RESEARCH GRANTS			NORTHWESTERN UNIVERSITY	P20MH09318		\$13,453
MENTAL HEALTH RESEARCH GRANTS			DARTMOUTH COLLEGE	5R01MH103148-03		\$59,646
MENTAL HEALTH RESEARCH GRANTS			DARTMOUTH COLLEGE	5T32MH73553		-\$21,145
MENTAL HEALTH RESEARCH GRANTS			DARTMOUTH COLLEGE	T32MH73553		\$22,273
MENTAL HEALTH RESEARCH GRANTS			SLOAN-KETTERING INSTITUTE	R21MH95378		\$6,955
MENTAL HEALTH RESEARCH GRANTS			ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI			
	93.242			1R01MH101479-1		\$42,458
MENTAL HEALTH RESEARCH GRANTS			ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI			
	93.242			5R01MH101479-2		\$42,445
MENTAL HEALTH RESEARCH GRANTS			ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI			
	93.242			5R01MH101479-3		\$2,788
MENTAL HEALTH RESEARCH GRANTS			ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI			
	93.242			5R01MH95807-4		\$79,786

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MENTAL HEALTH RESEARCH GRANTS	93.242		ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI	R01MH95807		\$1,126
MENTAL HEALTH RESEARCH GRANTS	93.242		SCRIPPS RESEARCH INSTITUTE	R21MH96258		-\$103
MENTAL HEALTH RESEARCH GRANTS	93.242		NEW YORK UNIVERSITY SCHOOL OF MEDICINE	1R01MH105506-1		\$3,811
MENTAL HEALTH RESEARCH GRANTS	93.242		NEW YORK UNIVERSITY SCHOOL OF MEDICINE	5R01MH105506-2		\$3,894
MENTAL HEALTH RESEARCH GRANTS	93.242		THE FLORIDA STATE UNIVERSITY	1R01MH104423-1		\$144
MENTAL HEALTH RESEARCH GRANTS	93.242		THE FLORIDA STATE UNIVERSITY CENTRE FOR ADDICTION AND MENTAL HEALTH	5R01MH104423-2		\$202,288
MENTAL HEALTH RESEARCH GRANTS	93.242		RESEARCH FOUNDATION FOR MENTAL HYGIENE INC.	R01MH99167		\$9,466
ALCOHOL RESEARCH PROGRAMS	93.273		RESEARCH FOUNDATION FOR MENTAL HYGIENE INC.	1R01AA23163-1		\$1,747
ALCOHOL RESEARCH PROGRAMS	93.273		MENTAL HYGIENE INC.	5R01AA23163-2		\$56,338
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279		UNIVERSITY OF CALIFORNIA, SAN DIEGO	U24DA041123		\$8,785
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279		TUFTS UNIVERSITY	7R03DA0366883-04		\$28,960
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279		YALE UNIVERSITY	R21DA38048		\$21,289
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279		COLUMBIA UNIVERSITY	5R01DA35280-4		\$46,281
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279		COLUMBIA UNIVERSITY	R01DA35280		\$48,152
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279		COLUMBIA UNIVERSITY	R21DA35485		-\$4,022
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279		ROCKEFELLER UNIVERSITY	5P60DA5130-25		\$50,319
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279		UNIVERSITY OF CALIFORNIA, LOS ANGELES	R21DA038163		\$35,981
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279		RHODE ISLAND HOSPITAL	1R01DA034634-01		\$956
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279		NATIONAL BUREAU OF ECONOMIC RESEARCH	R01DA039568		\$8,568
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279		ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI	R21DA32858		\$15,477
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279		VANDERBILT UNIVERSITY	R01DA35263		\$78,204
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279		UNIVERSITY OF MIAMI	3UG1DA13720-16S3		\$30,138
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279		ALBERT EINSTEIN COLLEGE	R01DA034086		\$46,226
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279		BASE5 BIOSCIENCES	R41DA038990		\$58,139
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279		BOSTON MEDICAL CENTER	R01DA31059-4		\$55,390
DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	93.286		BAYLOR COLLEGE OF MEDICINE	R01EB13584		\$1,639
DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	93.286		UNIVERSITY OF MEMPHIS	5U54EB020404-03		\$40,309
DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	93.286		UNIVERSITY OF NORTH CAROLINA	1P41EB20594-1		\$265,308
DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	93.286		TUFTS MEDICAL CENTER	R01EB016041		\$1,633
TEENAGE PREGNANCY PREVENTION PROGRAM	93.297		OSWEGO COUNTY	1 TP1AH0000086-01-00		\$32,410
MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	93.307		CHILDREN'S RESEARCH INSTITUTE	R01MD007702		\$43,346
MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	93.307		GEORGIA SOUTHERN UNIVERSITY	5P20MD6901-4		\$1,997
TRANS-NIH RESEARCH SUPPORT	93.310	64847	BOYCE THOMPSON INSTITUTE	-		\$144,517
TRANS-NIH RESEARCH SUPPORT	93.310		ROCKEFELLER UNIVERSITY	1UH2TR933-1		\$31,581
TRANS-NIH RESEARCH SUPPORT	93.310		ROCKEFELLER UNIVERSITY	4UH3TR933-3S1		\$184,050

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TRANS-NIH RESEARCH SUPPORT	93.310		SLOAN-KETTERING INSTITUTE	DP20D008440		\$23,970
TRANS-NIH RESEARCH SUPPORT	93.310		ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI	1R25EB20393-1		\$5,400
TRANS-NIH RESEARCH SUPPORT	93.310		PRESIDENT AND FELLOWS OF HARVARD COLLEGE	R01EB18659		\$126,335
EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323		HEALTH RESEARCH INC	3U50CK00042302\$1		\$63,455
NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES	93.350		UNIVERSITY OF ROCHESTER	5U11TR000042-10		\$34,583
RESEARCH INFRASTRUCTURE PROGRAMS	93.351		UNIVERSITY OF MINNESOTA	P40OD010440		\$38,108
NURSING RESEARCH	93.361		COLUMBIA UNIVERSITY	R01NR10822		\$8,900
NATIONAL CENTER FOR RESEARCH RESOURCES	93.389		NORTHERN CALIFORNIA INSTITUTE FOR RESEARCH & EDUCATION	5P41RR23953-5		-\$31,345
CANCER CAUSE AND PREVENTION RESEARCH	93.393		UNIVERSITY OF ROCHESTER	R01CA168387		\$74,685
CANCER CAUSE AND PREVENTION RESEARCH	93.393		UNIVERSITY OF UTAH	R01CA164944		\$10,016
CANCER CAUSE AND PREVENTION RESEARCH	93.393		SLOAN-KETTERING INSTITUTE	R03CA193986		\$14,268
CANCER CAUSE AND PREVENTION RESEARCH	93.393		UNIVERSITY OF ILLINOIS AT CHICAGO	5U01CA154248-5		\$19,419
CANCER CAUSE AND PREVENTION RESEARCH	93.393		UNIVERSITY OF ILLINOIS AT CHICAGO	U01CA154248		\$36,075
CANCER CAUSE AND PREVENTION RESEARCH	93.393		MAYO CLINIC	P01CA77839		\$239,519
CANCER CAUSE AND PREVENTION RESEARCH	93.393		MAYO CLINIC	U01CA195568		\$139,694
CANCER CAUSE AND PREVENTION RESEARCH	93.393		NEW YORK UNIVERSITY SCHOOL OF MEDICINE	R01CA187060		\$24,931
CANCER CAUSE AND PREVENTION RESEARCH	93.393		NYU LANGONE MEDICAL CENTER	R01AG035137		\$47,195
CANCER CAUSE AND PREVENTION RESEARCH	93.393		PRESIDENT AND FELLOWS OF HARVARD COLLEGE	R01CA164021		\$6,553
CANCER CAUSE AND PREVENTION RESEARCH	93.393		BOSTON MEDICAL CENTER	5R01CA93772-7		\$19,520
CANCER CAUSE AND PREVENTION RESEARCH	93.393		UNIVERSITY OF TEXAS, MD ANDERSON CENTER	P01CA77837		-\$67
CANCER CAUSE AND PREVENTION RESEARCH	93.393		UNIVERSITY OF CALIFORNIA, IRVINE	5U01CA152738-5		\$7,998
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394		UNIVERSITY OF MICHIGAN	U01CA111275		\$70,313
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394		UNIVERSITY OF CALIFORNIA, SAN DIEGO	5U01CA199792-02		\$41,182
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394		MEMORIAL SLOAN KETTERING CANCER CENTER	5R01 CA161280-04		\$102,568
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394		SLOAN-KETTERING INSTITUTE	BD516009		\$132,434
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394		ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI	1R01CA163772-3		\$102,513
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394		ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI	4R01CA163772-4		\$17,586
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394		UNIVERSITY OF TEXAS, HEALTH SCIENCE CENTER	U01CA86402		\$13,413
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394		EMORY UNIVERSITY	U01CA113913		\$524
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394		UNIVERSITY OF COLORADO	U01CA157715		\$34,179
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394		A*AS INC.	1R43CA193096-1		\$8,403



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CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394		AMERICAN COLLEGE OF RADIOLOGY IMAGING NETWORK	U01CA80098		\$10,556
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394		METHODIST HOSPITAL RESEARCH INSTITUTE	R33CA193382		\$6,956
CANCER TREATMENT RESEARCH	93.395		UNIVERSITY OF MASSACHUSETTS UNIVERSITY OF CHICAGO	R01CA164311		-\$398
CANCER TREATMENT RESEARCH	93.395		UNIVERSITY OF CHICAGO	U10CA31946		\$47,642
CANCER TREATMENT RESEARCH	93.395		UNIVERSITY OF CALIFORNIA, LOS ANGELES	U10CA37447		\$13,141
CANCER TREATMENT RESEARCH	93.395		ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI	2U01CA121947-5		\$285,929
CANCER TREATMENT RESEARCH	93.395		CHILDREN'S HOSPITAL OF PHILADELPHIA	P01CA108671		\$364
CANCER TREATMENT RESEARCH	93.395		THE CHILDREN'S HOSPITAL OF PHILADELPHIA	U10CA180886		\$20,510
CANCER TREATMENT RESEARCH	93.395		EMORY UNIVERSITY	5U10CA98543-6		\$41,392
CANCER TREATMENT RESEARCH	93.395		CITY OF HOPE BECKMAN RESEARCH INSTITUTE	P01CA116676		\$422
CANCER TREATMENT RESEARCH	93.395		THE EMMES CORPORATION	R01CA102031		\$126,337
CANCER TREATMENT RESEARCH	93.395		THE EMMES CORPORATION	2U01CA121947-4		\$6,870
CANCER TREATMENT RESEARCH	93.395		DANA-FARBER CANCER INSTITUTE, INC.	U01CA121947		\$107,112
CANCER TREATMENT RESEARCH	93.395		DANA-FARBER CANCER INSTITUTE, INC.	1R01CA197329-1		\$103,190
CANCER TREATMENT RESEARCH	93.395		DANA-FARBER CANCER INSTITUTE, INC.	R01CA182736		\$260,054
CANCER TREATMENT RESEARCH	93.395		DANA-FARBER CANCER INSTITUTE, INC.	R01CA197329-2		\$3,688
CANCER TREATMENT RESEARCH	93.395		MONTEFIORE MEDICAL CENTER	7U01CA180827-1		\$52,274
CANCER TREATMENT RESEARCH	93.395		MONTEFIORE MEDICAL CENTER	U01CA180827		\$80,689
CANCER TREATMENT RESEARCH	93.395		TUFTS MEDICAL CENTER	R01CA164311		-\$565
CANCER BIOLOGY RESEARCH	93.396		UNIVERSITY OF PENNSYLVANIA	R01CA198089		\$277,748
CANCER BIOLOGY RESEARCH	93.396		SLOAN-KETTERING INSTITUTE	5R01CA107429-10		\$109,284
CANCER BIOLOGY RESEARCH	93.396		SLOAN-KETTERING INSTITUTE	R01CA102774		-\$1,557
CANCER BIOLOGY RESEARCH	93.396		SLOAN-KETTERING INSTITUTE	R01CA107429		-\$2,516
CANCER BIOLOGY RESEARCH	93.396		SLOAN-KETTERING INSTITUTE	R01CA173636		\$48,608
CANCER BIOLOGY RESEARCH	93.396		SLOAN-KETTERING INSTITUTE	R01CA195787		\$143,613
CANCER BIOLOGY RESEARCH	93.396		BRIGHAM AND WOMEN'S HOSPITAL	P01CA120964		\$174,776
CANCER BIOLOGY RESEARCH	93.396		UNIVERSITY OF MONTREAL	2R01CA98571-11		\$19,250
CANCER BIOLOGY RESEARCH	93.396		DANA-FARBER CANCER INSTITUTE, INC.	U01CA162148		\$39,709
CANCER BIOLOGY RESEARCH	93.396		METHODIST HOSPITAL RESEARCH INSTITUTE	U01CA188388		\$323,228
CANCER BIOLOGY RESEARCH	93.396		UNIVERSITY OF TEXAS, MD ANDERSON CENTER	P01CA117969		\$68,270
CANCER CENTERS SUPPORT GRANTS	93.397		UNIVERSITY OF MICHIGAN MEMORIAL SLOAN KETTERING CANCER CENTER	P50CA186786		\$11,817
CANCER CENTERS SUPPORT GRANTS	93.397		SLOAN-KETTERING INSTITUTE	1U54CA199081-01		\$441,996
CANCER CENTERS SUPPORT GRANTS	93.397		SLOAN-KETTERING INSTITUTE	P50CA092629		\$58,039
CANCER CENTERS SUPPORT GRANTS	93.397		SLOAN-KETTERING INSTITUTE	P50CA172012-1		\$97,528

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

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CANCER CENTERS SUPPORT GRANTS	93.397		CHILDREN'S HOSPITAL LOS ANGELES UNIVERSITY OF NEBRASKA MEDICAL CENTER	U54CA163117		\$40,497
CANCER CENTERS SUPPORT GRANTS	93.397		FRED HUICHINSON CANCER RESEARCH CENTER	U54CA163120		\$50,008
CANCER CENTERS SUPPORT GRANTS	93.397		FRED HUICHINSON CANCER RESEARCH CENTER	5U54CA163167-4		\$1,979
CANCER CENTERS SUPPORT GRANTS	93.397		METHODIST HOSPITAL RESEARCH INSTITUTE	5U54CA163167-5		\$239,790
CANCER CENTERS SUPPORT GRANTS	93.397		UNIVERSITY OF CHICAGO HEALTH RESEARCH INC	U54CA149196 U10CA37447		-\$44,889 \$13,102
CANCER CONTROL	93.399		NYS OFFICE OF CHILDREN AND FAMILY SERVICES	6SP1AH000025-03-02		\$151,392
PREGNANCY ASSISTANCE FUND PROGRAM	93.500		NYS OFFICE OF CHILDREN AND FAMILY SERVICES	-		\$34,418
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558	C027777	NYS OFFICE OF CHILDREN AND FAMILY SERVICES	-		\$132,052
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558	C026550	NYS OFFICE OF CHILDREN AND FAMILY SERVICES	-		\$636,303
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558	C026767	NYS OFFICE OF CHILDREN AND FAMILY SERVICES	-		\$37,260
HEALTH CARE INNOVATION AWARDS (HCIA)	93.610		FUND FOR PUBLIC HEALTH IN NEW YORK INC.	1C1CMS331330-1		\$125,240
HEALTH CARE INNOVATION AWARDS (HCIA)	93.610		FUND FOR PUBLIC HEALTH IN NEW YORK INC.	C1CMS331330		\$59,691
DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	93.630	C024311	NYS DEVELOPMENTAL DISABILITIES PLANNING COUNCIL	-		\$266,534
DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	93.630	C024312	NYS DEVELOPMENTAL DISABILITIES PLANNING COUNCIL	-	\$103,500	
DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	93.630	76558	DEVELOPMENTAL DISABILITIES PLANNING COUNCIL	-		\$3,164
ADOPTION ASSISTANCE	93.658	C027777	NYS OFFICE OF CHILDREN AND FAMILY SERVICES	-		\$10,198
ADOPTION ASSISTANCE	93.659	C027777	NYS OFFICE OF CHILDREN AND FAMILY SERVICES	-		\$59,913
SOCIAL SERVICES BLOCK GRANT	93.667		AGING IN NEW YORK FUND	C130065		\$445,169
RECOVERY ACT COMPARATIVE EFFECTIVENESS RESEARCH - AHRQ	93.715		MASSACHUSETTS GENERAL HOSPITAL	R01HS19371		-\$89
CARDIOVASCULAR DISEASES RESEARCH	93.837		UNIVERSITY OF VERMONT	5P01HL095488		\$6,732
CARDIOVASCULAR DISEASES RESEARCH	93.837		UNIVERSITY OF MICHIGAN	R01HL109118		\$16,858
CARDIOVASCULAR DISEASES RESEARCH	93.837		UNIVERSITY OF MICHIGAN	R01HL122438-2		\$45,955
CARDIOVASCULAR DISEASES RESEARCH	93.837		UNIVERSITY OF PENNSYLVANIA	SUS4HL177789-4		\$135,482
CARDIOVASCULAR DISEASES RESEARCH	93.837		UNIVERSITY OF PENNSYLVANIA	SUS4HL177789-5		\$11,374
CARDIOVASCULAR DISEASES RESEARCH	93.837		UNIVERSITY OF IOWA	P01HL84207		\$227,856
CARDIOVASCULAR DISEASES RESEARCH	93.837		RESEARCH TRIANGLE INSTITUTE INTERNATIONAL	1R21HL125574-01		\$60,053
CARDIOVASCULAR DISEASES RESEARCH	93.837		UNIVERSITY OF PITTSBURGH	5R01HL122144-02		\$71,698
CARDIOVASCULAR DISEASES RESEARCH	93.837		COLUMBIA UNIVERSITY	5R25HL108014-2		\$67,693
CARDIOVASCULAR DISEASES RESEARCH	93.837		NEW YORK UNIVERSITY	U01HL105907		\$292,044
CARDIOVASCULAR DISEASES RESEARCH	93.837		MASSACHUSETTS GENERAL HOSPITAL	U01HL123336		\$134,557
CARDIOVASCULAR DISEASES RESEARCH	93.837		WASHINGTON UNIVERSITY	P20HL113444		\$11,231



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CARDIOVASCULAR DISEASES RESEARCH	93.837		NEW YORK BLOOD CENTER, INC.	1R01HL122788-1		\$35,877
CARDIOVASCULAR DISEASES RESEARCH	93.837		BRIGHAM AND WOMEN'S HOSPITAL	5P01HL108801-4		-\$61,128
CARDIOVASCULAR DISEASES RESEARCH	93.837		BRIGHAM AND WOMEN'S HOSPITAL UNIVERSITY OF KANSAS MEDICAL CENTER	5P01HL108801-5		\$389,016
CARDIOVASCULAR DISEASES RESEARCH	93.837		ICON CLINICAL RESEARCH, LLC	R56HL129875		\$8,393
CARDIOVASCULAR DISEASES RESEARCH	93.837		UNIVERSITY OF MARYLAND	1U01HL117006-1A1		\$32,469
CARDIOVASCULAR DISEASES RESEARCH	93.837		UNIVERSITY OF MICHIGAN	U01HL9997		-\$14,336
LUNG DISEASES RESEARCH	93.838		UNIVERSITY OF MICHIGAN	R01HL114447		-\$5
LUNG DISEASES RESEARCH	93.838		UNIVERSITY OF MICHIGAN	R01HL114447-4		\$36,876
LUNG DISEASES RESEARCH	93.838		COLUMBIA UNIVERSITY	P01AI106697		\$457,522
LUNG DISEASES RESEARCH	93.838		COLUMBIA UNIVERSITY	U01HL125218		\$177,106
LUNG DISEASES RESEARCH	93.838		BETH ISRAEL DEACONESS MEDICAL CENTER	5R01HL111430-04		\$224,663
LUNG DISEASES RESEARCH	93.838		BRIGHAM AND WOMEN'S HOSPITAL	P01HL105339		\$81,973
LUNG DISEASES RESEARCH	93.838		BRIGHAM AND WOMEN'S HOSPITAL	R01HL112747		\$3,345
BLOOD DISEASES AND RESOURCES RESEARCH	93.839		UNIVERSITY OF WASHINGTON	5U01HL88476-3		\$24,417
BLOOD DISEASES AND RESOURCES RESEARCH	93.839		WASHINGTON UNIVERSITY	U01HL116383		\$32,156
BLOOD DISEASES AND RESOURCES RESEARCH	93.839		NEW YORK BLOOD CENTER, INC.	R01HL96497		\$3,714
BLOOD DISEASES AND RESOURCES RESEARCH	93.839		FRED HUCHINSON CANCER RESEARCH CENTER	R01HL115128		\$115,162
ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	93.846		COLUMBIA UNIVERSITY	5R01AR065023-03		\$208,364
ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	93.846		ARTICULATE BIOMEDICAL LLC	1 R41 AR 068183 - 01		\$18,615
ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	93.846		HOSPITAL FOR SPECIAL SURGERY	5R01 AR041325-24		\$12,129
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		UNIVERSITY OF CALIFORNIA, DAVIS	R01DK095960		-\$23,159
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		COLUMBIA UNIVERSITY	1U54DK104309-1		\$99,369
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		COLUMBIA UNIVERSITY	R01DK072507		\$7,515
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		COLUMBIA UNIVERSITY	R01DK97399		\$102,873
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		COLUMBIA UNIVERSITY	U01DK066667		\$67,642
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		UNIVERSITY OF UTAH	5R01DK93151-4		\$54,389
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		BETH ISRAEL DEACONESS MEDICAL CENTER	R01DK098002		\$148,118
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		UNIVERSITY OF WASHINGTON	5R01DK83391-2		-\$2
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		UNIVERSITY OF WASHINGTON	5R01DK83391-4		\$3,878
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		NEW YORK MEDICAL COLLEGE	5R01DK45462-15		\$7
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		CASE WESTERN RESERVE UNIVERSITY	1DP3DK101074-1		\$5,740

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.



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DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		CASE WESTERN RESERVE UNIVERSITY	DP3DK104438		\$54,532
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		CASE WESTERN RESERVE UNIVERSITY	U01DK94157		\$277,691
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		ALBERT EINSTEIN COLLEGE	1UC4DK101108-1		\$12,273
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		ST. LUKE'S ROOSEVELT INSTITUTE FOR HEALTH SCIENCE	R01DK72507		\$4,605
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		ST LOUIS UNIVERSITY FUSZ MEMORIAL HOSPITAL	R01DK95112		\$22,314
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		BRIGHAM YOUNG UNIVERSITY	1R21DK99619-1A1		\$41,750
DEPARTMENT OF HEALTH & HUMAN SERVICES, MISC EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.848		COLUMBIA UNIVERSITY	5U01DK66667-11		-\$46
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	5R01NS70173-2		-\$212
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	R01NS70173		\$22,813
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		UNIVERSITY OF MINNESOTA	U54NS065768		\$85,731
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		YALE UNIVERSITY	7R01NS85136-3		\$24,287
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		BOSTON COLLEGE	R01NS082116		\$20,954
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		UNIVERSITY OF PITTSBURGH	5R01NS032385-19		\$24,145
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		COLUMBIA UNIVERSITY	R01NS85136-2		-\$4,407
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		COLUMBIA UNIVERSITY	U10NS086728		\$80,086
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		ROCKEFELLER UNIVERSITY	R01NS34389-18		\$22,284
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		NORTHWESTERN UNIVERSITY	U01NS80818		\$13,155
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		UNIVERSITY OF CALIFORNIA, SAN FRANCISCO	R01NS067420		\$9,154
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		UNIVERSITY OF VIRGINIA	U01NS069498		\$19,571
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		MASSACHUSETTS GENERAL HOSPITAL	1U01NS84495-1A1		\$20,825
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI	5R01NS84486-2		\$190,227
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI	R01NS060809		\$53,656
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		WASHINGTON UNIVERSITY	5R01NS90934-20		\$168,173
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		WASHINGTON UNIVERSITY	9R01NS90934-19		\$26,945
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		WASHINGTON UNIVERSITY	R01NS092653		\$95,567

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<i>Federal Grantor/Program Title</i>	<i>Federal CFDA Number</i>	<i>Additional Award Identification</i>	<i>Pass-Through Entity Name</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Amount Passed Through to Sub-Recipients</i>	<i>Total Federal Expenditures</i>
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		JOHNS HOPKINS UNIVERSITY	5U01NS80824-3		\$26,574
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		UNIVERSITY OF CINCINNATI	5U01NS69763-5		\$19,919
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		TAUB INSTITUTE	U10NS077267		\$30,753
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		OHIO STATE MEDICAL CENTER	R01LM111116		\$70,198
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		HARVARD MEDICAL SCHOOL	1U01NS82329-1		\$33,531
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		PRINCETON UNIVERSITY	R21AI117213		\$85,921
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		MICHIGAN STATE UNIVERSITY	U19AI089683-04		\$145,666
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		UNIVERSITY OF PENNSYLVANIA	R01AI82292		\$27,947
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		UNIVERSITY OF PENNSYLVANIA	U01AI63589		\$3,816
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	R01AI106398		\$41,063
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		UNIVERSITY OF MASSACHUSETTS MEDICAL SCHOOL	1R21AI11173-02		\$26,459
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		UNIVERSITY OF MASSACHUSETTS MEDICAL SCHOOL	5R01AI056189-12		\$10,872
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		UNIVERSITY OF MIAMI SCHOOL OF MEDICINE	R01AI091521		\$203,742
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		UNIVERSITY OF CAPE TOWN	R21AI115993-01		\$52,299
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		COLUMBIA UNIVERSITY	5R33AI98654-4		\$21,613
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		COLUMBIA UNIVERSITY	R01AI119762		\$9,207
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		ROCKEFELLER UNIVERSITY	U01AI18536-1		\$27,440
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		ROCKEFELLER UNIVERSITY	U01AI18536-2		\$25,518
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		WAYNE STATE UNIVERSITY	R01AI119446		\$86,438
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		UNIVERSITY OF ROCHESTER MEDICAL CENTER	5P30AI079498-08		\$108,582
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		JAN BIOTECH INC	1R41AI116358-01A1		\$46,756
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		MASSACHUSETTS GENERAL HOSPITAL	R01AI042006		\$31,586
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		FAMILY HEALTH INTERNATIONAL	5UM1AI68619		\$25,036
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		FAMILY HEALTH INTERNATIONAL	5UM1AI68619-10		\$35,234
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		FAMILY HEALTH INTERNATIONAL	5UM1AI68619-10	\$110,956	\$128,331
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		FAMILY HEALTH INTERNATIONAL	UM1AI68619	\$576,307	\$593,682
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		JOHN HOPKINS UNIVERSITY SCHOOL OF MEDICINE	UM1AI68632		\$35,046
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		TEXAS A&M	1R21AI121689-1		\$30,405
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		OREGON HEALTH AND SCIENCE UNIVERSITY	U01AI095776		\$30,492
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		OREGON HEALTH AND SCIENCE UNIVERSITY	U01AI95776		\$20,187
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		VANDERBILT UNIVERSITY	U01AI69923		-\$320
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		VANDERBILT UNIVERSITY	U01AI69923	\$96,399	\$128,378
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		FUNDACAO DE APOIO A PESQUISA E A EXTENS	P50AI030639		\$35,538



**CORNELL UNIVERSITY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS PART A**  
**AWARD EXPENDITURE DETAIL**  
**Year Ended 6/30/2016**

<i>Federal Grantor/Program Title</i>	<i>Federal CFDA Number</i>	<i>Additional Award Identification</i>	<i>Pass-Through Entity Name</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Amount Passed Through to Sub-Recipients</i>	<i>Total Federal Expenditures</i>
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		BRIGHAM AND WOMEN'S HOSPITAL	5R37AI55357		-\$33,500
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		BRIGHAM AND WOMEN'S HOSPITAL	5R37AI55357-7		-\$3,770
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		BRIGHAM AND WOMEN'S HOSPITAL	5UM1AI68363-10		\$52,738
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		BRIGHAM AND WOMEN'S HOSPITAL	5UM1AI68363-9		\$46,984
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		BRIGHAM AND WOMEN'S HOSPITAL	5UM1AI68636-8		\$16,208
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		BRIGHAM AND WOMEN'S HOSPITAL	UM1AI068636		\$741,607
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		INSTITUTE FOR CLINICAL RESEARCH	M38-CO-065-0910-4		-\$7,247
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		PROGENICS PHARMACUTICALS, INC.	P01AI82362		-\$95,144
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		ALBERT EINSTEIN COLLEGE	U01AI35004		-\$3,317
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		SCRIPPS RESEARCH INSTITUTE	5UM1AI00663-4		\$118,954
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		LES CENTRES GHESKIO	5UM1AI69421-10		\$257,515
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		LES CENTRES GHESKIO	U01AI69421		\$91,455
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		RESEARCH FDN OF SUNY UNIVERSITY OF BUFFALO	5R01AI111990-1		\$18,530
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		PRESIDENT AND FELLOWS OF HARVARD COLLEGE	5U19AI107774-3		\$986,542
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		MONTEFIORE MEDICAL CENTER	5U01AI35004-22		\$23,586
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		MONTEFIORE MEDICAL CENTER	5U01AI35004-24		\$19,964
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		BRENTWOOD BIOMEDICAL	R01AI34431		\$67
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		CHILDREN'S HOSPITAL BOSTON	1R01AI99204-1		\$238
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		CHILDREN'S HOSPITAL BOSTON	5R01AI99204-5		\$7,374
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		CHILDREN'S HOSPITAL BOSTON	R01AI99204		\$60,325
MICROBIOLOGY AND INFECTIOUS DISEASES RESEARCH	93.856		UNIVERSITY OF ROCHESTER	HHSN272201400005C		\$432,032
MICROBIOLOGY AND INFECTIOUS DISEASES RESEARCH	93.856		MOUNT SINAI SCHOOL OF MEDICINE VIRGINIA POLYTECHNIC INSTITUTE & STATE UNIVERSITY	HHSN272201400008C		\$112,455
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		VIRGINIA POLYTECHNIC INSTITUTE & STATE UNIVERSITY	5R01GM099450-04		\$117,819
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		STATE UNIVERSITY	R01GM105245		\$98,844
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		UNIVERSITY OF MICHIGAN	R01GM103961		\$93,197
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		UNIVERSITY OF PENNSYLVANIA	5R37GMS3256-21		\$74,125
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		COLD SPRING HARBOR LABORATORY	5R01GM102192-05		\$43,502
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		UNIVERSITY OF IOWA	5R01GM108716-02		\$15,094
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		IOWA STATE UNIVERSITY	5R01GM098861		\$286,240
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		UNIVERSITY OF MINNESOTA	5R01GM059604-14		\$171,048
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		YALE UNIVERSITY	5P01GM56550-19		\$68,720
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		YALE UNIVERSITY	P01GM56550		\$8,312
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		YALE UNIVERSITY	R01GM116654		\$9,826
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		UNIVERSITY OF ROCHESTER	R01GM101023		\$43,581
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		TETRAGENETICS INC.	1R44GM116236-01A1		\$38,919

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.



**CORNELL UNIVERSITY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS PART A**  
**AWARD EXPENDITURE DETAIL**  
Year Ended 6/30/2016

<i>Federal Grantor/Program Title</i>	<i>Federal CFDA Number</i>	<i>Additional Award Identification</i>	<i>Pass-Through Entity Name</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Amount Passed Through to Sub-Recipients</i>	<i>Total Federal Expenditures</i>
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		UNIVERSITY OF MASSACHUSETTS	5R01GM110394-04		\$94,977
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		UNIVERSITY OF CHICAGO	5U54GM87519-5		-\$97
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		UNIVERSITY OF CHICAGO	R01GM105933		\$16,767
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		UNIVERSITY OF CHICAGO	U54GM087519		\$93,043
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		UNIVERSITY OF UTAH	R01GM064664		\$124,604
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		GLYCOBIA INC.	2R44GM093483-02		\$106,960
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		SLOAN-KETTERING INSTITUTE	R01GM52470-20		\$117,122
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		VANDERBILT UNIVERSITY	R01GM103859		\$71,906
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		UNIVERSITY OF COLORADO	5R01GM111902-2		\$27,083
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		TUFTS MEDICAL CENTER	R01GM42219		\$165,634
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		PENNSYLVANIA STATE UNIVERSITY	5R01HD074605-03		\$90,293
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	P01HD23315		-\$6
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		COLUMBIA UNIVERSITY	5R01HD67287-5		\$39,218
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		COLUMBIA UNIVERSITY	P01HD080642		\$157,606
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		COLUMBIA UNIVERSITY	P01HD32062		\$22,613
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		COLUMBIA UNIVERSITY	R01HD67287		\$6,930
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		UNIVERSITY OF TEXAS, MEDICAL BRANCH	5P2CHD065702-07		\$81,543
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		UNIVERSITY OF TEXAS, MEDICAL BRANCH	5R24HD065702-05		\$5,388
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		UNIVERSITY OF UTAH	2U01HD49934-8		\$1,499
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		UNIVERSITY OF CALIFORNIA, LOS ANGELES	R01HD73975		\$484,141
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		DUKE UNIVERSITY	R01HD081044		\$769
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		WASHINGTON UNIVERSITY	5R01HD78641-2		\$106,778
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		WASHINGTON UNIVERSITY	U01HD079065		\$137,166
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		JOHNS HOPKINS UNIVERSITY	1R01HD81929-1		-\$1,409
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		JOHNS HOPKINS UNIVERSITY	5R01HD81929-2		\$150,105
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		UNIVERSITY OF OKLAHOMA	R01HD74579		\$3,602
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		NEW YORK UNIVERSITY SCHOOL OF MEDICINE	5R01HD76914-2		\$43,285
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		NEW YORK UNIVERSITY SCHOOL OF MEDICINE	5R01HD76914-3		\$7,438
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		TAUB INSTITUTE	R01HD69178		-\$420

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<i>Federal Grantor/Program Title</i>	<i>Federal CFDA Number</i>	<i>Additional Award Identification</i>	<i>Pass-Through Entity Name</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Amount Passed Through to Sub-Recipients</i>	<i>Total Federal Expenditures</i>
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH AGING RESEARCH	93.865 93.866		JOHN HOPKINS UNIVERSITY BLOOMBERG SCHOOL OF PUBLIC HEALTH	U01HD74542-4 R01AG047932		\$73,534 \$33,173
AGING RESEARCH	93.866		UNIVERSITY OF CALIFORNIA, SAN DIEGO	U19AG010483 P01AG1751		\$62,583 \$70,942
AGING RESEARCH	93.866		UNIVERSITY OF WASHINGTON	R24AG044284		\$31,822
AGING RESEARCH	93.866		UNIVERSITY OF MASSACHUSETTS	5R21AG42701-2		\$82,312
AGING RESEARCH	93.866		COLUMBIA UNIVERSITY	R21AG046703		\$34,740
AGING RESEARCH	93.866		COLUMBIA UNIVERSITY	R21AG48408-2		\$97,071
AGING RESEARCH	93.866		ROCKEFELLER UNIVERSITY	P01AG16765		\$43,364
AGING RESEARCH	93.866		UNIVERSITY OF CALIFORNIA, BERKELEY	5P30AG012839-22 R01AG047180		\$18,000 \$75,068
AGING RESEARCH	93.866		BROWN UNIVERSITY	R21AG42637		\$1,110
AGING RESEARCH	93.866		UNIVERSITY OF WASHINGTON	R01AG052286		\$14,499
AGING RESEARCH	93.866		ALBERT EINSTEIN COLLEGE	5R01AG13616-21		\$51,608
AGING RESEARCH	93.866		NYU LANGONE MEDICAL CENTER	5R01AG13616-22		\$46,492
AGING RESEARCH	93.866		NYU LANGONE MEDICAL CENTER			
AGING RESEARCH	93.866		BURKE MEDICAL RESEARCH INSTITUTE	P01AG014930		\$61,533
AGING RESEARCH	93.866		BURKE MEDICAL RESEARCH INSTITUTE	R01NS77897		\$15,826
VISION RESEARCH	93.867		BOSTON UNIVERSITY	R01EY18363		\$35,044
VISION RESEARCH	93.867		UNIVERSITY OF VIRGINIA	R01EY024327		\$38,748
VISION RESEARCH	93.867		OREGON HEALTH AND SCIENCE UNIVERSITY	R01EY19474 PN2EY16570		\$3,874 -\$31,848
VISION RESEARCH	93.867		UNIVERSITY OF ILLINOIS			
FAMILY AND COMMUNITY VIOLENCE PREVENTION PROGRAM	93.910		LUTHERAN FAMILY HEALTH CENTERS			\$48,620
INTERNATIONAL RESEARCH AND RESEARCH TRAINING	93.989		JOHNS HOPKINS UNIVERSITY	5U2RTW6885-10		\$49,976
INTERNATIONAL RESEARCH AND RESEARCH TRAINING	93.989		JOHNS HOPKINS UNIVERSITY	5U2RTW6885-4		\$33,235
INTERNATIONAL RESEARCH AND RESEARCH TRAINING	93.989		JOHNS HOPKINS UNIVERSITY	5U2RTW6885-5		\$2,724
INTERNATIONAL RESEARCH AND RESEARCH TRAINING	93.989		JOHNS HOPKINS UNIVERSITY	5U2RTW6885-9		-\$1,976
INTERNATIONAL RESEARCH AND RESEARCH TRAINING	93.989		JOHNS HOPKINS UNIVERSITY	U2RTW6885		-\$36,300
INTERNATIONAL RESEARCH AND RESEARCH TRAINING	93.989		VANDERBILT UNIVERSITY	3R25TW9337-3S3	\$25,160	\$27,160
INTERNATIONAL RESEARCH AND RESEARCH TRAINING	93.989		VANDERBILT UNIVERSITY	5R25TW9337-2		\$3,323
INTERNATIONAL RESEARCH AND RESEARCH TRAINING	93.989		VANDERBILT UNIVERSITY	5R25TW9337-3	\$48,502	\$182,660
INTERNATIONAL RESEARCH AND RESEARCH TRAINING	93.989		VANDERBILT UNIVERSITY	5R25TW9337-4	\$36,720	\$54,246
INTERNATIONAL RESEARCH AND RESEARCH TRAINING	93.989		VANDERBILT UNIVERSITY	5R25TW9337-5		\$1,149
INTERNATIONAL RESEARCH AND RESEARCH TRAINING	93.989		LES CENTRES GHESKIO	5U2RTW6896	-\$968	\$509
MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	93.994	C028219	NY'S DEPT OF HEALTH		\$153,432	\$1,008,099
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.999		SLOAN-KETTERING INSTITUTE	2R01GM52470-21		\$105,687
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93. RD	1U01NS26835-1A1	THE EMMES CORPORATION	1U01NS26835-1A1		\$36,903
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93. RD	200-2009-28537	CARTER CONSULTING INC.	200-2009-28537		\$27,366
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93. RD	5N02CM97024	CALGB FOUNDATION	5N02CM97024		\$36,873
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93. RD	CHAT-MOU	LUTHERAN FAMILY HEALTH CENTERS			\$3,079

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.



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DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	HHSN261201200034I	UNIVERSITY OF TEXAS, MD ANDERSON CENTER	HHSN261201200034I		\$190,192
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	HHSN268200900020C	UNIVERSITY OF NORTH CAROLINA	HHSN268200900020C		\$14,897
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	HHSN268201000048C	RESEARCH TRIANGLE INSTITUTE	HHSN268201000048C		\$146,708
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	HHSN272201000039C	WAYNE STATE UNIVERSITY	HHSN272201000039C		-\$11,922
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	M38-CO-065-0910-4	INSTITUTE FOR CLINICAL RESEARCH	M38-CO-065-0910-4		\$62,675
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	M38CO650910-4	INSTITUTE FOR CLINICAL RESEARCH	M38CO650910-4		\$9,339
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	UR # 5-29686/PO# 416189-G	UNIVERSITY OF ROCHESTER WASHINGTON UNIVERSITY IN ST.	HHSN266200700008C		-\$92
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	WU-16-410	LOUIS	R01BM108811		\$9,690
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	HHSN2628200900017C	COLUMBIA UNIVERSITY	HHSN2628200900017C		\$103,767
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	5298874401	JOHN HOPKINS UNIVERSITY SCHOOL OF MEDICINE	-		\$16,039
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	HHSN272201000043C	UNIVERSITY OF FLORIDA	HHSN272201000043C		\$26,341
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	5299905000	RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	-		\$164
<b>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES PASS THROUGH PROGRAMS</b>					\$1,149,342	\$26,345,211
<b>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					\$23,949,990	\$219,238,768
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>						
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE DIRECT PROGRAMS	94.013					\$19,919
VOLUNTEERS IN SERVICE TO AMERICA						
<b>TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE DIRECT PROGRAMS</b>						\$19,919
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE PASS THROUGH PROGRAMS	94.007		IOWA CAMPUS COMPACT	15MK174322		\$19,950
PROGRAM DEVELOPMENT AND INNOVATION GRANTS						
<b>TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE PASS THROUGH PROGRAMS</b>						\$19,950
<b>TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>						\$39,869
<b>SOCIAL SECURITY ADMINISTRATION</b>						
<b>SOCIAL SECURITY ADMINISTRATION PASS THROUGH PROGRAMS</b>						
SOCIAL SECURITY_ RESEARCH AND DEMONSTRATION	96.007		BOSTON COLLEGE	6 RRC 08098402-07		\$45,000
SOCIAL SECURITY - WORK INCENTIVES PLANNING AND ASSISTANCE PROGRAM	96.008	C021242	NYS OFFICE OF TEMPORARY AND DISABILITY ASSISTANCE	-		\$354,460
<b>TOTAL SOCIAL SECURITY ADMINISTRATION</b>						\$399,460
<b>DEPARTMENT OF HOMELAND SECURITY</b>						
<b>DEPARTMENT OF HOMELAND SECURITY PASS THROUGH PROGRAMS</b>						
HAZARD MITIGATION GRANT	97.039		NYS EMERGENCY MANAGEMENT OFFICE	FEMA-4031-DR-NY		\$57,001



CORNELL UNIVERSITY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS PART A  
AWARD EXPENDITURE DETAIL  
Year Ended 6/30/2016

<i>Federal Grantor/Program Title</i>	<i>Federal CFDA Number</i>	<i>Additional Award Identification</i>	<i>Pass-Through Entity Name</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Amount Passed Through to Sub-Recipients</i>	<i>Total Federal Expenditures</i>
CENTERS FOR HOMELAND SECURITY	97.061		UNIVERSITY OF NORTH CAROLINA CHAPEL HILL	2015-ST-061-ND00001-01		\$40,259
<b>TOTAL DEPARTMENT OF HOMELAND SECURITY</b>						<u>\$97,260</u>
<b>U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT</b>						
<b>U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT DIRECT PROGRAMS</b>						
USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	98.001				\$617,659	\$777,991
USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	98.001				\$2,461,707	\$3,204,584
<b>TOTAL U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT DIRECT PROGRAMS</b>						
<b>U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT PASS THROUGH PROGRAMS</b>						
USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	98.001	RC102095-M1002	MICHIGAN STATE UNIVERSITY			\$2,970
USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	98.001		KANSAS STATE UNIVERSITY	AID-OAA-A-13-00051		\$110,172
USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	98.001		UNIVERSITY OF CALIFORNIA, DAVIS	AID-OAA-A-14-00021		\$7,109
USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	98.001		UNIVERSITY OF ILLINOIS AT URBANA- CHAMPAIGN	AID-OAA-L-10-00003		\$8,992
USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	98.001		INTERNATIONAL PERSONNEL PROTECTION INC.	AID-OAA-A-15-00023		\$56,097
USAID DEVELOPMENT PARTNERSHIPS FOR UNIVERSITY COOPERATION AND DEVELOPMENT	98.012		UNIVERSITY OF FLORIDA	AIDECGA000700001		\$104,388
AGENCY FOR INTERNATIONAL DEVELOPMENT, OTHER						
<b>TOTAL U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT PASS THROUGH PROGRAMS</b>	98.RD	16258	UNIVERSITY OF CALIFORNIA, DAVIS	16258		<u>\$113,115</u>
<b>TOTAL U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT</b>						
					\$3,079,366	<u>\$402,843</u>
						<u>\$4,385,418</u>
<b>MISCELLANEOUS</b>						
<b>MISCELLANEOUS DIRECT PROGRAMS</b>						
FEDERAL DEPOSIT INSURANCE CORPORATION	99.U00	74635				\$103,836
<b>TOTAL MISCELLANEOUS</b>						<u>\$103,836</u>
<b>TOTAL EXPENDITURE OF FEDERAL AWARDS</b>					\$61,645,740	<u>\$642,335,658</u>

**CORNELL UNIVERSITY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS PART B**  
**SUMMARY OF PROGRAM CLUSTERS**  
**Year Ended 6/30/2016**

<i>Cluster Name/Program Title</i>	<i>Federal CFDA Number</i>	<i>Additional Award Identification</i>	<i>Pass-Through Entity Name</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Total Federal Expenditures</i>
<b>CDBG - DISASTER RECOVERY GRANTS - PUB. L. NO. 113-2 CLUSTER PROGRAMS</b>					
HURRICANE SANDY COMMUNITY DEVELOPMENT BLOCK GRANT DISASTER RECOVERY ...	14.269		NEW YORK UNIVERSITY	B-13-DS-36-0001	\$12,100
<b>TOTAL CDBG - DISASTER RECOVERY GRANTS - PUB. L. NO. 113-2 CLUSTER PROGRAMS</b>					<u>\$12,100</u>
<b>FISH AND WILDLIFE CLUSTER PROGRAMS</b>					
WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION <b>TOTAL FISH AND WILDLIFE CLUSTER PROGRAMS</b>	15.611	66287	SUNY COLLEGE OF ENVIRONMENTAL SCIENCE AND FORESTRY	-	\$30,326 <u>\$30,326</u>
<b>FOREIGN FOOD AID DISTRIBUTION CLUSTER PROGRAMS</b>					
FOOD FOR PROGRESS <b>TOTAL FOREIGN FOOD AID DISTRIBUTION CLUSTER PROGRAMS</b>	10.606				\$104,573 <u>\$104,573</u>
<b>HIGHWAY PLANNING AND CONSTRUCTION CLUSTER PROGRAMS</b>					
HIGHWAY PLANNING AND CONSTRUCTION HIGHWAY PLANNING AND CONSTRUCTION HIGHWAY PLANNING AND CONSTRUCTION	20.205 20.205 20.205	55606-03-25	CITY UNIVERSITY OF NEW YORK CITY UNIVERSITY OF NEW YORK CITY UNIVERSITY OF NEW YORK	- C030794 C030794 & DTRT13-G-UTC32	\$105,216 \$62,471 \$106,542
<b>TOTAL HIGHWAY PLANNING AND CONSTRUCTION CLUSTER PROGRAMS</b>					<u>\$274,229</u>
<b>HIGHWAY SAFETY CLUSTER PROGRAMS</b>					
STATE AND COMMUNITY HIGHWAY SAFETY STATE AND COMMUNITY HIGHWAY SAFETY <b>TOTAL HIGHWAY SAFETY CLUSTER PROGRAMS</b>	20.600 20.600	00166-(055) HS1-2016	NYS DEPT OF MOTOR VEHICLES NYS DEPT OF MOTOR VEHICLES	- -	\$34,523 \$20,237 <u>\$54,760</u>
<b>RESEARCH AND DEVELOPMENT CLUSTER PROGRAMS</b>					
AGRICULTURAL RESEARCH_BASIC AND APPLIED RESEARCH PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.001 10.025 10.025		UNIVERSITY OF FLORIDA UNIVERSITY OF FLORIDA RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	13-8212-0919-CA 14-8212-0919-CA 13-8130-0270-CA	\$3,541,515 -\$683 \$11,308 \$982
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025 10.025 10.025		RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	13-8130-0270-CA 14-8130-0270-CA 14-8130-0274-CA	\$5,336 \$2,932
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025		RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	15-8130-0270-CA	\$2,481

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**CORNELL UNIVERSITY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS PART B**  
**SUMMARY OF PROGRAM CLUSTERS**  
**Year Ended 6/30/2016**

<i>Cluster Name/Program Title</i>	<i>Federal CFDA Number</i>	<i>Additional Award Identification</i>	<i>Pass-Through Entity Name</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Total Federal Expenditures</i>
			RUTGERS, THE STATE UNIVERSITY OF		
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025		NEW JERSEY	15-8130-0274-CA	\$28,931
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025		AMERICAN PUBLIC GARDENS ASSOCIATION	14-8100-1519-CA	\$77,595
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025		AMERICAN PUBLIC GARDENS ASSOCIATION	15-8100-1519-CA	\$59,884
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025	AGM01-4272	NYS DEPT OF AG & MARKETS	-	\$37,800
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025		NYS DEPT OF AG & MARKETS	14-8236-0245-CA	\$1
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025		NYS DEPT OF AG & MARKETS	14-8236-0857-CA	\$21,139
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025		NYS DEPT OF AG & MARKETS	15-8236-0857-CA	\$19,216
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025				\$600,239
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025	AGM01-4177	NYS DEPT OF AG & MARKETS	-	\$22,283
MARKETING AGREEMENTS AND ORDERS	10.155				\$76,348
FEDERAL-STATE MARKETING IMPROVEMENT PROGRAM	10.156				\$41,392
INSPECTION GRADING AND STANDARDIZATION	10.162				\$205,474
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170	SCG 15 012	NEW YORK FARM VIABILITY INSTITUTE	-	\$15,311
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170	SCG 15 015	NEW YORK FARM VIABILITY INSTITUTE	-	\$3,040
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170		UNIVERSITY OF CALIFORNIA, DAVIS	12-25-B-1448	\$1,414
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170		UNIVERSITY OF CALIFORNIA, DAVIS	SCB13063-USDA #12-25-B-1657	\$173,626
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170	C200805	NYS DEPT OF AG & MARKETS	-	\$5,923
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170		NYS DEPT OF AG & MARKETS	12-25-B-1478	\$37,419
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170		NYS DEPT OF AG & MARKETS	12-25-B-1687	\$73,966
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170		NYS DEPT OF AG & MARKETS	12-25-B-1687	\$43,429
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170		NYS DEPT OF AG & MARKETS	14-SCBGP-NY-0036	\$370,244
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170		NYS DEPT OF AG & MARKETS	14-SCBGP-NY-0036	\$48,948
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170	C200806	NYS DEPT OF AG & MARKETS	-	\$23,829
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170	C200807	NYS DEPT OF AG & MARKETS	-	\$18,304
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170	SCG 15 002	NEW YORK FARM VIABILITY INSTITUTE	-	\$6,511
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170	SCG 15 010	NEW YORK FARM VIABILITY INSTITUTE	-	\$10,691
GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS	10.200		UNIVERSITY OF VERMONT	2013-34103-21431	\$12,254
GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS	10.200		PURDUE UNIVERSITY	2014-34383-22030	\$4,594
GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS	10.200		UNIVERSITY OF MAINE	2009-34141-20050	-\$19

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**CORNELL UNIVERSITY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS PART B**  
**SUMMARY OF PROGRAM CLUSTERS**  
**Year Ended 6/30/2016**

<i>Cluster Name/Program Title</i>	<i>Federal CFDA Number</i>	<i>Additional Award Identification</i>	<i>Pass-Through Entity Name</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Total Federal Expenditures</i>
GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS	10.200		UNIVERSITY OF MAINE	2013-34141-21392	-\$745
GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS	10.200		UNIVERSITY OF MAINE	2014-34141-22266	\$25,248
GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS	10.200		UNIVERSITY OF MAINE	2015-34141-23964	\$16,605
GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS	10.200				\$1,871,539
COOPERATIVE FORESTRY RESEARCH	10.202				\$292,965
PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH ACT	10.203				\$5,585,642
ANIMAL HEALTH AND DISEASE RESEARCH	10.207				\$42,495
HIGHER EDUCATION GRADUATE FELLOWSHIPS GRANT PROGRAM	10.210				\$145,005
SMALL BUSINESS INNOVATION RESEARCH	10.212	72938	12 AIR FLUID INNOVATIONS	-	\$23,242
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	10.215		UNIVERSITY OF VERMONT	2011-38640-30418	\$10,342
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	10.215		UNIVERSITY OF VERMONT	2012-38640-19543	\$6,316
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	10.215		UNIVERSITY OF VERMONT	2012-38640-19543	\$47,529
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	10.215		UNIVERSITY OF VERMONT	2013-38640-20895	\$43,093
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	10.215		UNIVERSITY OF VERMONT	2013-38640-20895	\$101,129
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	10.215		UNIVERSITY OF VERMONT	2014-38640-22161	\$79,682
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	10.215		UNIVERSITY OF VERMONT	2015-38640-23777	\$12,210
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	10.215		UNIVERSITY OF MARYLAND COLLEGE PARK	2015-38640-23777	\$21,761
HIGHER EDUCATION - INSTITUTION CHALLENGE GRANTS PROGRAM	10.217				\$90,195
BIOTECHNOLOGY RISK ASSESSMENT RESEARCH	10.219				\$179,322
HIGHER EDUCATION - MULTICULTURAL SCHOLARS GRANT PROGRAM	10.220				\$10,027
SECONDARY AND TWO-YEAR POSTSECONDARY AGRICULTURE					
EDUCATION CHALLENGE GRANTS	10.226				\$47,916
AGRICULTURAL AND RURAL ECONOMIC RESEARCH, COOPERATIVE AGREEMENTS AND COLLABORATIONS	10.250		UNIVERSITY OF DELAWARE	59-6000-4-0064	\$57,488
AGRICULTURAL AND RURAL ECONOMIC RESEARCH, COOPERATIVE AGREEMENTS AND COLLABORATIONS	10.250				\$25,425
CONSUMER DATA AND NUTRITION RESEARCH	10.253				\$1,240,955
AGRICULTURAL MARKET AND ECONOMIC RESEARCH	10.290				\$108,026
INTEGRATED PROGRAMS	10.303				\$401,560
HOMELAND SECURITY_AGRICULTURAL	10.304				\$721,166
ORGANIC AGRICULTURE RESEARCH AND EXTENSION INITIATIVE	10.307		WEST VIRGINIA UNIVERSITY		
ORGANIC AGRICULTURE RESEARCH AND EXTENSION INITIATIVE	10.307		RESEARCH CORPORATION	2012-51300-20320	\$48,730
ORGANIC AGRICULTURE RESEARCH AND EXTENSION INITIATIVE	10.307		OHIO STATE UNIVERSITY	2009-51300-05512	\$166
ORGANIC AGRICULTURE RESEARCH AND EXTENSION INITIATIVE	10.307		OREGON STATE UNIVERSITY	2014-51300-22223	\$125,163

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**CORNELL UNIVERSITY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS PART B**  
**SUMMARY OF PROGRAM CLUSTERS**  
**Year Ended 6/30/2016**

<i>Cluster Name/Program Title</i>	<i>Federal CFDA Number</i>	<i>Additional Award Identification</i>	<i>Pass-Through Entity Name</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Total Federal Expenditures</i>
ORGANIC AGRICULTURE RESEARCH AND EXTENSION INITIATIVE	10.307				\$1,441,527
SPECIALTY CROP RESEARCH INITIATIVE	10.309		UNIVERSITY OF WISCONSIN MADISON VIRGINIA POLYTECHNIC INSTITUTE & STATE UNIVERSITY	2012-51181-20001	\$97,544
SPECIALTY CROP RESEARCH INITIATIVE	10.309		MICHIGAN STATE UNIVERSITY	2010-51181-21599	\$53,962
SPECIALTY CROP RESEARCH INITIATIVE	10.309		MICHIGAN STATE UNIVERSITY	2011-51181-30860	\$24,340
SPECIALTY CROP RESEARCH INITIATIVE	10.309		MICHIGAN STATE UNIVERSITY	2014-51181-22380	\$107,155
SPECIALTY CROP RESEARCH INITIATIVE	10.309		MICHIGAN STATE UNIVERSITY	2014-51181-23378	\$47,221
SPECIALTY CROP RESEARCH INITIATIVE	10.309		MICHIGAN STATE UNIVERSITY	2015-51181-24285	\$41,800
SPECIALTY CROP RESEARCH INITIATIVE	10.309		NORTH CAROLINA STATE UNIVERSITY	2015-51181-24252	\$43,010
SPECIALTY CROP RESEARCH INITIATIVE	10.309		UNIVERSITY OF FLORIDA	2014-51181-22377	\$65,187
SPECIALTY CROP RESEARCH INITIATIVE	10.309		UNIVERSITY OF FLORIDA	2015-51181-24312	\$7,557
SPECIALTY CROP RESEARCH INITIATIVE	10.309		UNIVERSITY OF MASSACHUSETTS AMHERST	2011-51181-30673	\$43,651
SPECIALTY CROP RESEARCH INITIATIVE	10.309		RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	2011-51181-30646	\$8,505
SPECIALTY CROP RESEARCH INITIATIVE	10.309		WASHINGTON STATE UNIVERSITY CONNECTICUT AGRICULTURAL EXPERIMENT STATION	2014-51181-22381	\$105,122
SPECIALTY CROP RESEARCH INITIATIVE	10.309			2010-51181-21599	\$7,183
SPECIALTY CROP RESEARCH INITIATIVE	10.309				\$5,311,080
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		UNIVERSITY OF WISCONSIN MADISON	2013-68002-20525	\$67,938
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		MICHIGAN STATE UNIVERSITY	2016-68004-24931	\$1,446
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		UNIVERSITY OF CALIFORNIA, DAVIS	2011-68002-30029	\$148,004
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		UNIVERSITY OF CALIFORNIA, DAVIS	2012-68004-20166	\$19,523
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		UNIVERSITY OF CALIFORNIA, DAVIS	2016-67023-24902	\$25,590
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		UNIVERSITY OF MISSOURI	2011-68006-30815	\$14,110
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		NEW JERSEY INST. OF TECHNOLOGY	2012-67019-19348	\$8,997
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		PENNSYLVANIA STATE UNIVERSITY	2011-68004-30057	\$37,733
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		PENNSYLVANIA STATE UNIVERSITY	2012-68005-19703	\$198,197
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		PENNSYLVANIA STATE UNIVERSITY	2014-67019-21636	\$39,965
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		PENNSYLVANIA STATE UNIVERSITY	2015-87015-23177	\$8,202
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		UNIVERSITY OF BUFFALO	2016-68003-24601	\$16,291

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**CORNELL UNIVERSITY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS PART B**  
**SUMMARY OF PROGRAM CLUSTERS**  
**Year Ended 6/30/2016**

<i>Cluster Name/Program Title</i>	<i>Federal CFDA Number</i>	<i>Additional Award Identification</i>	<i>Pass-Through Entity Name</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Total Federal Expenditures</i>
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		UNIVERSITY OF NEW HAMPSHIRE	2013-67014-21318	\$95,599
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		UNIVERSITY OF CALIFORNIA, RIVERSIDE	2011-88004-30154	\$327,539
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		UNIVERSITY OF MASSACHUSETTS AMHERST	2015-68006-23110	\$9,256
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		BOYCE THOMPSON INSTITUTE	2014-67013-21659	\$88,290
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		BOYCE THOMPSON INSTITUTE	2015-67013-23281	\$4,783
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		UNIVERSITY OF WYOMING	2011-68004-30074	\$128,074
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		UNIVERSITY OF CALIFORNIA, SAN DIEGO	2015-67013-23006	\$22,114
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		OHIO STATE UNIVERSITY	2014-67013-32410	\$68,034
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		UNIVERSITY OF IDAHO	2015-69004-23634	\$25,904
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		TEXAS A&M UNIVERSITY	2013-68004-20361	\$22,362
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		TEXAS A&M UNIVERSITY	2016-67015-24923	\$5,306
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		COLORADO STATE UNIVERSITY	2013-68004-25322	\$15,815
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		UNIVERSITY OF NEBRASKA	2013-67015-21239	\$11,724
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		ROCKEFELLER UNIVERSITY	2016-67015-24765	\$3,294
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		UNIVERSITY OF NOTRE DAME	2015-67013-23289	\$2,410
BEGINNING FARMER AND RANCHER DEVELOPMENT PROGRAM	10.311				\$9,541,103
BIOMASS RESEARCH AND DEVELOPMENT INITIATIVE COMPETITIVE GRANTS PROGRAM (BRDI)					\$184,103
FARM BUSINESS MANAGEMENT AND BENCHMARKING COMPETITIVE GRANTS PROGRAM	10.312		CELLANA CORPORATION	2011-10006-30361	\$259,414
SUN GRANT PROGRAM	10.319				\$33,155
CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM	10.320		UNIVERSITY OF MARYLAND COLLEGE PARK	2015-70006-24277	\$680
CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM	10.329		RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	2015-70006-24152	\$10,123
CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM	10.329				\$65,517
ALFALFA AND FORAGE RESEARCH PROGRAM	10.330		UNIVERSITY OF CALIFORNIA, DAVIS	2014-70005-22552	\$14,599
ALFALFA AND FORAGE RESEARCH PROGRAM	10.330				\$22,551
COOPERATIVE EXTENSION SERVICE	10.500		UNIVERSITY OF VERMONT	2013-47001-20896	\$22,606
COOPERATIVE EXTENSION SERVICE	10.500				\$495,721
FORESTRY RESEARCH	10.652				\$52,711
FOREST HEALTH PROTECTION	10.680		NATIONAL FISH AND WILDLIFE FOUNDATION		\$163,764
NATIONAL FISH AND WILDLIFE FOUNDATION	10.683		COOPERATIVE FOR ASSISTANCE AND RELIEF EVERYWHERE	15-CA-11132422-241	\$6,355
INTERNATIONAL FORESTRY PROGRAMS	10.684			12-CA-11132762-184	\$23,597

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**CORNELL UNIVERSITY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS PART B**  
**SUMMARY OF PROGRAM CLUSTERS**  
**Year Ended 6/30/2016**

<i>Cluster Name/Program Title</i>	<i>Federal CFDA Number</i>	<i>Additional Award Identification</i>	<i>Pass-Through Entity Name</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Total Federal Expenditures</i>
NORMAN E. BORLAUG INTERNATIONAL AGRICULTURAL SCIENCE AND TECHNOLOGY FELLOWSHIP	10.777				\$25,215
RURAL ECONOMIC DEVELOPMENT LOANS AND GRANTS	10.854		SLIC NETWORK SOLUTIONS	150945334	\$14,721
SOIL AND WATER CONSERVATION	10.902		IUP RESEARCH INSTITUTE	68-7482-15-501	\$44,240
SOIL AND WATER CONSERVATION	10.902				\$25,487
SOIL SURVEY	10.903				\$26,360
ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	10.912		NORTH CAROLINA STATE UNIVERSITY	69-3A75-13-231	\$117,061
ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	10.912		PENNSYLVANIA STATE UNIVERSITY	68-3A75-12-226	\$116,563
ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	10.912		PENNSYLVANIA STATE UNIVERSITY NATIONAL FISH AND WILDLIFE FOUNDATION	69-3A75-12-243	\$19,881
ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	10.912			69-3A75-13-219	\$3,298
ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	10.912				\$124,759
CONSERVATION STEWARDSHIP PROGRAM	10.924				\$53,723
TECHNICAL AGRICULTURAL ASSISTANCE	10.960				\$14,451
SCIENTIFIC COOPERATION AND RESEARCH DEPARTMENT OF AGRICULTURE, OTHER	10.961 10.RD	2015CPS10	RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY CENTER FOR PRODUCE SAFETY	SR-CR-13-001 SCB15066	\$40,000 \$5,805
DEPARTMENT OF AGRICULTURE, OTHER	10.RD	12-25-B-1687	CORNELL COOPERATIVE EXTENSION- ESSEX COUNTY	12-25-B-1687	\$10,011
DEPARTMENT OF AGRICULTURE, OTHER	10.RD	80098	NYS DEPT OF AG & MARKETS	-	\$185,005
CENSUS INTERGOVERNMENTAL SERVICES	11.004	S/C-001-CU-112014	NEW LIGHT TECHNOLOGIES INC.	-	\$41,689
INTEGRATED OCEAN OBSERVING SYSTEM (IOOS)	11.012		GREAT LAKES OBSERVING SYSTEM NEW YORK SEA GRANT INSTITUTE, STONY BROOK	NA11NOS0120041	\$80,815
SEA GRANT SUPPORT	11.417		NEW YORK SEA GRANT INSTITUTE, STONY BROOK	NA14OAR4170069	\$17,281
SEA GRANT SUPPORT	11.417		WOODS HOLE OCEANOGRAPHIC INSTITUTE	NA14OAR4170069	\$31,795
SEA GRANT SUPPORT	11.417		UNIVERSITY OF MICHIGAN	NA14OAR4170074	\$62,170
CLIMATE AND ATMOSPHERIC RESEARCH	11.431			NA10OAR4310213	\$29,022
CLIMATE AND ATMOSPHERIC RESEARCH	11.431		WOODS HOLE OCEANOGRAPHIC INSTITUTE		\$26,362
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION (NOAA) COOPERATIVE INSTITUTES	11.432			NA14OAR4320158	\$333,514
HABITAT CONSERVATION	11.463	0309.07.028515	NATIONAL FISH AND WILDLIFE FOUNDATION	-	\$9,039
NOAA PROGRAMS FOR DISASTER RELIEF APPROPRIATIONS ACT - NON- CONSTRUCTION AND CONSTRUCTION	11.483		NEW YORK SEA GRANT INSTITUTE, STONY BROOK	NA13OAR4830229	\$20,061
MEASUREMENT AND ENGINEERING RESEARCH AND STANDARDS	11.609				\$148,432
AQUATIC PLANT CONTROL	12.100		UNIVERSITY OF HAWAII	W912HQ-14-C-0017	\$174,374

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BASIC AND APPLIED SCIENTIFIC RESEARCH	12.300		PENNSYLVANIA STATE UNIVERSITY	N00014-11-1-0665	-\$13
BASIC AND APPLIED SCIENTIFIC RESEARCH	12.300		BINGHAMTON UNIVERSITY	N00014-15-1-1270	\$36,589
BASIC AND APPLIED SCIENTIFIC RESEARCH	12.300		STANFORD UNIVERSITY	N00014-14-1-0551	\$252,011
BASIC AND APPLIED SCIENTIFIC RESEARCH	12.300		STANFORD UNIVERSITY	N00014-15-1-2827	\$151,059
BASIC AND APPLIED SCIENTIFIC RESEARCH	12.300		OREGON STATE UNIVERSITY	N00014-15-1-2297	\$18,997
BASIC AND APPLIED SCIENTIFIC RESEARCH	12.300		UNIVERSITY OF ST. ANDREWS	N00014-15-1-2142	\$19,546
BASIC AND APPLIED SCIENTIFIC RESEARCH	12.300		DUKE UNIVERSITY	N00014-13-1-0551	\$39,956
			UNIVERSITY OF CALIFORNIA, SANTA BARBARA		
BASIC AND APPLIED SCIENTIFIC RESEARCH	12.300		BARBARA	N00014-16-1-2233	\$224,390
BASIC AND APPLIED SCIENTIFIC RESEARCH	12.300		GEORGIA STATE UNIVERSITY	N00014-13-1-0649	\$139,316
BASIC AND APPLIED SCIENTIFIC RESEARCH	12.300		NEW YORK UNIVERSITY	FA8750-14-2-0236	\$50,429
BASIC AND APPLIED SCIENTIFIC RESEARCH	12.300				\$5,037,543
BASIC SCIENTIFIC RESEARCH - COMBATING WEAPONS OF MASS DESTRUCTION	12.351		UNIVERSITY SYSTEM OF MARYLAND	HDTRA1-13-1-0037	\$128,671
BASIC SCIENTIFIC RESEARCH - COMBATING WEAPONS OF MASS DESTRUCTION	12.351		UNIVERSITY OF SOUTH CAROLINA	HDTRA1-15-1-0065	\$129,568
BASIC SCIENTIFIC RESEARCH - COMBATING WEAPONS OF MASS DESTRUCTION	12.351		NORTHWESTERN UNIVERSITY	HDTRA1-15-1-0052	\$193,217
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.351		UNIVERSITY OF MICHIGAN	W81XWH-14-1-0466	\$13,759
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420		UNIVERSITY OF CALIFORNIA, SAN DIEGO	W81XWH-12-2-0012	\$4,415
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420		RESEARCH FOUNDATION FOR MENTAL HYGIENE INC.		\$31,809
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420		NEW YORK UNIVERSITY	W81XWH-12-1-0258	-\$21,852
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420		SLOAN-KETTERING INSTITUTE	W81XWH15-2-0036	\$98,900
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420		UNIVERSITY OF ALABAMA - BIRMINGHAM	W81XWH-13-1-0199	\$19,606
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420		MASSACHUSETTS EYE AND EAR INFIRMARY	W81XWH-15-1-0705	\$64,987
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420		SARENTIS, INC.	W81XWH-12-2-0108	\$24,359
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420		UNIVERSITY OF VERMONT & STATE AGRICULTURAL COLLEGE	W81XWH-11-2-0064	\$1
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420		BRAIN TRAUMA FOUNDATION	W81XWH-14-1-0199	\$7,164
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420			W911QY-12-C-0005	\$38,017
					\$5,300,791
BASIC SCIENTIFIC RESEARCH	12.431		UNIVERSITY OF CALIFORNIA, DAVIS	W911NF-12-1-0271	\$179,598
BASIC SCIENTIFIC RESEARCH	12.431		UNIVERSITY OF PENNSYLVANIA	W911NF-12-1-0509	\$435,227
BASIC SCIENTIFIC RESEARCH	12.431		CLEMSON UNIVERSITY	W911NF-12-1-0332	\$63,315

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<i>Cluster Name/Program Title</i>	<i>Federal CFDA Number</i>	<i>Additional Award Identification</i>	<i>Pass-Through Entity Name</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Total Federal Expenditures</i>
BASIC SCIENTIFIC RESEARCH	12.431		GEORGIA INSTITUTE OF TECHNOLOGY	W911NF-15-1-0609	\$126,221
BASIC SCIENTIFIC RESEARCH	12.431		UNIVERSITY OF CHICAGO	W911NF-14-1-0003	\$255,202
BASIC SCIENTIFIC RESEARCH	12.431		UNIVERSITY OF CALIFORNIA, SANTA BARBARA	W911NF-10-2-0114	\$63,478
BASIC SCIENTIFIC RESEARCH	12.431		CALIFORNIA INSTITUTE OF TECHNOLOGY	W911NF-11-2-0055	-\$4,436
BASIC SCIENTIFIC RESEARCH	12.431		MASSACHUSETTS INSTITUTE OF TECHNOLOGY	W911NF-11-1-0202	\$30,782
BASIC SCIENTIFIC RESEARCH	12.431				\$6,032,630
BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	12.630		UNIVERSITY OF ARIZONA	FA9550-10-1-0561	\$26,821
AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	12.800		PRINCETON UNIVERSITY	FA9550-12-1-0200	\$1,372
AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	12.800		PRINCETON UNIVERSITY	FA9550-16-1-0046	\$9,290
AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	12.800		STANFORD UNIVERSITY	29182900-51677-B	\$587,646
AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	12.800		UNIVERSITY OF PITTSBURGH	FA9550-10-1-0524	\$39,883
AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	12.800		LADISH FORGING	FA8650-10-2-5219	-\$2
AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	12.800		MASSACHUSETTS INSTITUTE OF TECHNOLOGY	FA9550-13-1-0159	\$222,529
AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	12.800		MASSACHUSETTS INSTITUTE OF TECHNOLOGY	FA9550-15-1-0038	\$247,177
AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	12.800		SUNY BUFFALO STATE	FA9550-12-1-0226	\$14,570
AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	12.800		UNIVERSITY OF VIRGINIA	FA8750-11-C-0080	\$12,495
AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	12.800				\$3,730,666
MATHEMATICAL SCIENCES GRANTS PROGRAM	12.901				\$18,392
INFORMATION SECURITY GRANTS	12.902		CARNEGIE-MELLON UNIVERSITY	H98230-14-C-0140	\$95,289
RESEARCH AND TECHNOLOGY DEVELOPMENT	12.910		AGAVE BIOSYSTEMS	FA8650-14-C-5192	\$196,962
RESEARCH AND TECHNOLOGY DEVELOPMENT	12.910		UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN	2013-MA-2385	\$51,287
RESEARCH AND TECHNOLOGY DEVELOPMENT	12.910		UNIVERSITY OF CALIFORNIA, SAN DIEGO	HR0011-16-C-0037	\$22,819
RESEARCH AND TECHNOLOGY DEVELOPMENT	12.910		UNIVERSITY OF NOTRE DAME	2013-KJ-2480	\$15,410
RESEARCH AND TECHNOLOGY DEVELOPMENT	12.910		UNIVERSITY OF NOTRE DAME	2013-MA-2383	\$754,910
RESEARCH AND TECHNOLOGY DEVELOPMENT	12.910		RAYTHEON COMPANY	HR0011-14-C-0009	\$135,457
RESEARCH AND TECHNOLOGY DEVELOPMENT	12.910		UNIVERSITY OF CALIFORNIA, BERKELEY	N66001-15-C-4066	\$62,905
RESEARCH AND TECHNOLOGY DEVELOPMENT	12.910		SYDOR INSTRUMENTS	HDTRA 1-16-P-0019	\$14,362
RESEARCH AND TECHNOLOGY DEVELOPMENT	12.910				\$2,224,097
DEPARTMENT OF DEFENSE, OTHER	12.RD	813	BROWN UNIVERSITY	F48650-12-C-7212	\$29,137
DEPARTMENT OF DEFENSE, OTHER	12.RD	73315	APPLIED OPTONICS	W911NF-14-C-0113	\$56,898
DEPARTMENT OF DEFENSE, OTHER	12.RD	150010	MAGEE TECHNOLOGIES LLC	SBIR N08-006, DO 0007	\$91,263

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DEPARTMENT OF DEFENSE, OTHER	12.RD	4915013672	INTERNATIONAL BUSINESS MACHINES	W911NF-15-C-0236	\$105,701
DEPARTMENT OF DEFENSE, OTHER	12.RD	7000000073	BAYLOR COLLEGE OF MEDICINE	D16PC0000	\$107,847
DEPARTMENT OF DEFENSE, OTHER	12.RD	9500012873	RAYTHEON COMPANY	W911NF-09-2-0053	\$121,249
DEPARTMENT OF DEFENSE, OTHER	12.RD	14463-PETTT-CORNELL	ENGILITY LLC	GSO4TO9DBCOO 17	\$11,884
DEPARTMENT OF DEFENSE, OTHER	12.RD	AF112-193	COHERENT TECHNOLOGIES, INC.	FA-9302-14-C0002	\$63,583
DEPARTMENT OF DEFENSE, OTHER	12.RD	AFR 03-101-CU-01	TORC ROBOTICS LLC	FA8750-12-C-0337	\$36,980
DEPARTMENT OF DEFENSE, OTHER	12.RD	ENZ-3201-003	FLIR SYSTEMS	HDTRA1-13-C-0003	\$221,701
DEPARTMENT OF DEFENSE, OTHER	12.RD	N66001-12-C-2009			\$806,530
DEPARTMENT OF DEFENSE, OTHER	12.RD	PO 4205657534	HONEYWELL INC	FA8650-14-C-7402	\$408,524
DEPARTMENT OF DEFENSE, OTHER	12.RD	PO 9500012405	RAYTHEON COMPANY	W911NF-14-C-0089	\$244,315
DEPARTMENT OF DEFENSE, OTHER	12.RD	S-999-140-001	UES INC.	FA8650-11-D-5801	\$75,163
DEPARTMENT OF DEFENSE, OTHER	12.RD	SC15-6957-1	TOYON RESEARCH CORPORATION	W56KGU-15-C-0050	\$45,000
DEPARTMENT OF DEFENSE, OTHER	12.RD	W912HZ-10-2-0042			-\$4
DEPARTMENT OF DEFENSE, OTHER	12.RD	71881	EXELIS INC.	FA8750-14-D-0123	\$83,020
DEPARTMENT OF DEFENSE, OTHER	12.RD	79995	INVINCEA INC.	W911NF-12-C-0044	\$51,914
CENTRAL INTELLIGENCE AGENCY, OTHER	13.RD	2012-12081600004			\$33,572
BUREAU OF OCEAN ENERGY MANAGEMENT (BOEM) ENVIRONMENTAL STUDIES PROGRAM (ESP)	15.423		UNIVERSITY SYSTEM OF MARYLAND	14-14-1916	\$642,161
BUREAU OF OCEAN ENERGY MANAGEMENT (BOEM) ENVIRONMENTAL STUDIES PROGRAM (ESP)	15.423				\$664,078
RHINOCEROS AND TIGER CONSERVATION FUND	15.619				\$4,263
AFRICAN ELEPHANT CONSERVATION FUND	15.620				\$89,974
WILDLIFE WITHOUT BORDERS- LATIN AMERICA AND THE CARIBBEAN MIGRATORY BIRD CONSERVATION	15.640	72219	SOCIETY FOR THE CONSERVATION AND STUDY OF CARIBBE	-	\$6,468
WILDLIFE WITHOUT BORDERS-AFRICA PROGRAM	15.647				\$38,492
UNDESIRABLE/NOXIOUS PLANT SPECIES	15.651				\$12,578
	15.652				\$25,046
MIGRATORY BIRD MONITORING, ASSESSMENT AND CONSERVATION ASSISTANCE TO STATE WATER RESOURCES RESEARCH INSTITUTES	15.655				\$19,184
	15.805				\$77,749
EARTHQUAKE HAZARDS RESEARCH AND MONITORING ASSISTANCE	15.807				\$29,374
U.S. GEOLOGICAL SURVEY. RESEARCH AND DATA COLLECTION	15.808				\$30,362
COOPERATIVE RESEARCH UNITS PROGRAM	15.812				\$48,256
NATIONAL CLIMATE CHANGE AND WILDLIFE SCIENCE CENTER	15.820				\$78,197
NATIONAL CENTER FOR PRESERVATION TECHNOLOGY AND TRAINING	15.923		THE WILDLIFE CONSERVATION SOCIETY	P14AC01473	\$21,820
NATURAL RESOURCE STEWARDSHIP	15.944				\$43,554
COOPERATIVE RESEARCH AND TRAINING PROGRAMS RESOURCES OF THE NATIONAL PARK SYSTEM	15.945		BROOKLYN COLLEGE	P14AC01445	\$25,990

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COOPERATIVE RESEARCH AND TRAINING PROGRAMS RESOURCES OF					
THE NATIONAL PARK SYSTEM	15.945				\$53,581
DEPARTMENT OF THE INTERIOR, OTHER	15.RD	F15PX02409			\$2,016
DEPARTMENT OF JUSTICE, OTHER	16.RD	2014-BJ-CX-K043			\$70,309
PUBLIC DIPLOMACY PROGRAMS	19.040				\$15,600
U.S. DEPARTMENT OF STATE, OTHER	19.RD	USIEF/OSI/2012/01	UNITED STATES-INDIA EDUCATIONAL FOUNDATION	-	\$89,446
PIPELINE SAFETY PROGRAM STATE BASE GRANT	20.700		NORTHEAST GAS ASSOCIATION	DTPH56-13-T-000013	\$197,825
UNIVERSITY TRANSPORTATION CENTERS PROGRAM	20.701		CITY UNIVERSITY OF NEW YORK	C030794 & DTRT13-G-UTC32	\$30,929
UNIVERSITY TRANSPORTATION CENTERS PROGRAM	20.701		CITY UNIVERSITY OF NEW YORK	DTRT07-G-0002	\$74,795
UNIVERSITY TRANSPORTATION CENTERS PROGRAM	20.701		CITY UNIVERSITY OF NEW YORK	DTRT12-G-UTC02	\$5,000
UNIVERSITY TRANSPORTATION CENTERS PROGRAM	20.701		CITY UNIVERSITY OF NEW YORK	DTRT13-G-UTC32	\$25,038
BIOBASED TRANSPORTATION RESEARCH	20.761				-\$616
SCIENCE	43.001		UNIVERSITY SYSTEM OF MARYLAND	NNX11AK83G	\$3,390
SCIENCE	43.001		TEXAS A&M UNIVERSITY	NNX14AD52G	\$53,333
SCIENCE	43.001		DARTMOUTH COLLEGE	NNX14AH07G	\$128,622
SCIENCE	43.001		GATS INC.	NNX14AN51G	\$3,234
SCIENCE	43.001		UNIVERSITY OF VIRGINIA	NNX13AG38G	\$35,894
SCIENCE	43.001		JET PROPULSION LABORATORY	NMO0710777	-\$96
SCIENCE	43.001		JET PROPULSION LABORATORY	NMO710782	\$348
SCIENCE	43.001		JET PROPULSION LABORATORY	NMO710782	\$733,432
SCIENCE	43.001		UNIVERSITIES SPACE RESEARCH ASSOC	NAS2-97001	\$4,504
SCIENCE	43.001		UNIVERSITIES SPACE RESEARCH ASSOC	NNX13AQ46G	\$2,529
SCIENCE	43.001		APPLIED PHYSICS LABORATORY	NNX15AM57G	\$22,464
SCIENCE	43.001		MALIN SPACE SCIENCE SYSTEMS	NMO710947	\$23,407
SCIENCE	43.001		SOUTHWEST RESEARCH INSTITUTE SMITHSONIAN ASTROPHYSICAL OBSERVATORY	NNM06AA75C	\$128,827
SCIENCE	43.001		UNIVERSITY OF CENTRAL FLORIDA	NAS8-03060	\$13,844
SCIENCE	43.001			NNX12AI69G	\$54,845
SCIENCE	43.001				\$3,570,369
AERONAUTICS	43.002				\$80,406
EXPLORATION	43.003				\$127,095
SPACE OPERATIONS	43.007		CHARLES STARK DRAPER LABORATORY INC.	NNX14AM90G	\$2,776
SPACE OPERATIONS	43.007				\$18,732
EDUCATION	43.008		NATIONAL SPACE GRANT FOUNDATION	NNX13AE43A	\$6,617
EDUCATION	43.008				\$666,243
CROSS AGENCY SUPPORT	43.009				\$348,113

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SPACE TECHNOLOGY	43.012				\$307,233
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, OTHER	43.RD	1530822 (JP59)	APPLIED PHYSICS LABORATORY	1530822 (JP59)	\$35,070
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, OTHER	43.RD	NM0710846	JET PROPULSION LABORATORY	NM0710846	\$60,975
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, OTHER	43.RD	NM0711043	JET PROPULSION LABORATORY	NM0711043	\$56,780
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, OTHER	43.RD	NM071112312	JET PROPULSION LABORATORY	NM071112312	\$155,639
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, OTHER	43.RD	NM0711123	JET PROPULSION LABORATORY	NM0711123	\$978,882
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, OTHER	43.RD	NAS7-03001	JET PROPULSION LABORATORY	NAS7-03001	\$71,954
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, OTHER	43.RD	1525402	JET PROPULSION LABORATORY	-	\$59,571
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, OTHER	43.RD	NNN12AA01C	JET PROPULSION LABORATORY	NNN12AA01C	\$809,323
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, OTHER	43.RD	1536803	JET PROPULSION LABORATORY	-	\$22,403
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, OTHER	43.RD	1538669	JET PROPULSION LABORATORY	-	\$32,225
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, OTHER	43.RD	1545834	JET PROPULSION LABORATORY	-	\$3,859
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, OTHER	43.RD	NNG07EK00C	ARIZONA STATE UNIVERSITY	NNG07EK00C	\$9,290
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, OTHER	43.RD	NM0710846	MALIN SPACE SCIENCE SYSTEMS UNIVERSITIES SPACE RESEARCH ASSOC	NM0710846	\$151,346
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, OTHER	43.RD	NAS2-97001	ARIZONA STATE UNIVERSITY	NAS2-97001	\$43,394
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, OTHER	43.RD	NNN13D496T	SPACE TELESCOPE SCIENCE INST.	NNN13D496T	\$24,724
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, OTHER	43.RD	NASS-26555		NASS-26555	\$25,010
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, OTHER	43.RD	NNL15AA10C			\$471,776
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, OTHER	43.RD	Y432802	UNIVERSITY OF ARIZONA	1272218	\$2,791
PROMOTION OF THE HUMANITIES_DIVISION OF PRESERVATION AND ACCESS	45.149				\$4,863
ENGINEERING GRANTS	47.041		UNIVERSITY OF DELAWARE	1331269	\$43,351
ENGINEERING GRANTS	47.041		UNIVERSITY OF PENNSYLVANIA UNIVERSITY OF MASSACHUSETTS AMHERST	EFRI-1331583	\$203,498
ENGINEERING GRANTS	47.041		TEXAS A&M UNIVERSITY	EFRI-1240441	\$93,722
ENGINEERING GRANTS	47.041		UNIVERSITY OF NOTRE DAME	EFRI-1240478	\$141,311
ENGINEERING GRANTS	47.041		UNIVERSITY OF NOTRE DAME	ECCS-1202452	\$67,173
ENGINEERING GRANTS	47.041		UNIVERSITY OF CALIFORNIA, LOS ANGELES	EFRI-1433490	\$277,444
ENGINEERING GRANTS	47.041		UNIVERSITY OF SOUTHERN CALIFORNIA	EEC-1160504	\$193,171
ENGINEERING GRANTS	47.041		UNIVERSITY OF CALIFORNIA, BERKELEY	ECCS-1411244	\$1,943
ENGINEERING GRANTS	47.041		CALIFORNIA INSTITUTE OF TECHNOLOGY	CCF-0424422	\$88,607
ENGINEERING GRANTS	47.041		NORFOLK STATE UNIVERSITY	EFRI-1137269	-\$40
ENGINEERING GRANTS	47.041		ZYMTRONIX CATALYTIC SYSTEMS, INC.	DGE-0986188	\$124,910
ENGINEERING GRANTS	47.041		WASHINGTON UNIVERSITY IN ST. LOUIS	1456279	\$50,815
ENGINEERING GRANTS	47.041	WU-16-392		-	\$134,713

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<i>Cluster Name/Program Title</i>	<i>Federal CFDA Number</i>	<i>Additional Award Identification</i>	<i>Pass-Through Entity Name</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Total Federal Expenditures</i>
ENGINEERING GRANTS	47.041		WILLIAM ORTIZ CALIFORNIA	EFRI-1137269	\$57,946
ENGINEERING GRANTS	47.041		INSTITUTE OF TECHNOLOGY		\$12,711,016
MATHEMATICAL AND PHYSICAL SCIENCES	47.049		PRINCETON UNIVERSITY	AST-1440226	\$146,545
MATHEMATICAL AND PHYSICAL SCIENCES	47.049		PRINCETON UNIVERSITY	PHY-1120138	\$867,818
MATHEMATICAL AND PHYSICAL SCIENCES	47.049		UNIVERSITY OF ILLINOIS AT URBANA- CHAMPAIGN	DMR-1307354	\$86,327
MATHEMATICAL AND PHYSICAL SCIENCES	47.049		PENNSYLVANIA STATE UNIVERSITY	DMR-1420620	\$115,111
MATHEMATICAL AND PHYSICAL SCIENCES	47.049		UNIVERSITY OF MINNESOTA	CHE-1413862	\$1,134,203
MATHEMATICAL AND PHYSICAL SCIENCES	47.049		UNIVERSITY OF NEBRASKA	PHY-1343486	\$26,386
MATHEMATICAL AND PHYSICAL SCIENCES	47.049		HOWARD UNIVERSITY	DMR-1205608	\$83,645
MATHEMATICAL AND PHYSICAL SCIENCES	47.049		NORFOLK STATE UNIVERSITY	DMR-1205457	\$27,582
MATHEMATICAL AND PHYSICAL SCIENCES	47.049		SUNY STONY BROOK	DMR-1344267	\$15,001
MATHEMATICAL AND PHYSICAL SCIENCES	47.049		UNIVERSITY OF WISCONSIN SYSTEM	PHY-1430284	\$395,410
MATHEMATICAL AND PHYSICAL SCIENCES	47.049		UNIVERSITIES SPACE RESEARCH ASSOC	AST-1160876	\$75,355
MATHEMATICAL AND PHYSICAL SCIENCES	47.049		NATL RADIO ASTRONOMY OBSERV	AST-0836064	\$31,158
MATHEMATICAL AND PHYSICAL SCIENCES	47.049				\$41,708,170
GEOSCIENCES	47.050		PENNSYLVANIA STATE UNIVERSITY	GEO-1240507	\$97,200
GEOSCIENCES	47.050		STANFORD UNIVERSITY	OCE-1434325	\$5,929
GEOSCIENCES	47.050		OHIO STATE UNIVERSITY	PLR-1249631	\$10,505
GEOSCIENCES	47.050		UNIVERSITY OF MINNESOTA	1043681	\$22,587
GEOSCIENCES	47.050		UNIVERSITY OF MINNESOTA	PLR-1559691	\$16,773
GEOSCIENCES	47.050		BOSTON UNIVERSITY	OCE-1260424	\$74,898
GEOSCIENCES	47.050		UNIVERSITY OF SOUTHERN CALIFORNIA	EAR-1033462	\$25,882
GEOSCIENCES	47.050				\$4,045,310
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070		COMPUTING RESEARCH ASSOCIATION	1136966	\$19,541
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070		UNIVERSITY OF CALIFORNIA, DAVIS	CNS-1321115	\$84,270
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070		UNIVERSITY OF ILLINOIS AT URBANA- CHAMPAIGN	OCI-1053575	\$443,000
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070		ARIZONA STATE UNIVERSITY	1320065	\$42,516
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070		UNIVERSITY OF MARYLAND COLLEGE PARK	1514261	\$211,224
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070		UNIVERSITY OF CALIFORNIA, RIVERSIDE	1330110	\$80,958

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<i>Cluster Name/Program Title</i>	<i>Federal CFDA Number</i>	<i>Additional Award Identification</i>	<i>Pass-Through Entity Name</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Total Federal Expenditures</i>
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070		STANFORD UNIVERSITY UNIVERSITY OF CALIFORNIA, SAN DIEGO	IIS-1139161	\$112,655
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070		UNIVERSITY OF NORTH CAROLINA CHAPEL HILL	CNS-1248117	\$6,088
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070		CLEMSON UNIVERSITY	CNS-1330599	\$172,924
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070			IIS-1527165	\$473
BIOLOGICAL SCIENCES	47.074		MICHIGAN STATE UNIVERSITY	IOS-0922493	\$13,136,083
BIOLOGICAL SCIENCES	47.074		KANSAS STATE UNIVERSITY	IOS-1238187	\$234,430
BIOLOGICAL SCIENCES	47.074		UNIVERSITY OF DELAWARE	1127076	\$631
BIOLOGICAL SCIENCES	47.074		UNIVERSITY OF MISSOURI	IOS-1456047	\$68,930
BIOLOGICAL SCIENCES	47.074		UNIVERSITY OF BUFFALO	IOS-1456047	\$105,638
BIOLOGICAL SCIENCES	47.074		UNIVERSITY OF CALIFORNIA, RIVERSIDE	DBI1231306	\$290,633
BIOLOGICAL SCIENCES	47.074		BOYCE THOMPSON INSTITUTE	IOS-1027542	\$14,411
BIOLOGICAL SCIENCES	47.074		UNIVERSITY OF WYOMING	IOS-1354421	\$22,553
BIOLOGICAL SCIENCES	47.074		CARY INSTITUTE OF ECOSYSTEM STUDIES	MCB-1052051	\$7,587
BIOLOGICAL SCIENCES	47.074		UNIVERSITY OF CALIFORNIA, SAN DIEGO	1633026	\$80,284
BIOLOGICAL SCIENCES	47.074		DONALD DANFORTH PLANT SCIENCE CENTER	1444507	\$89,329
BIOLOGICAL SCIENCES	47.074	76922	DONALD DANFORTH PLANT SCIENCE CENTER	-	\$16,938
BIOLOGICAL SCIENCES	47.074		IOWA STATE UNIVERSITY	IOS-1126950	\$19,695
BIOLOGICAL SCIENCES	47.074		IOWA STATE UNIVERSITY	IOS-1238189 (KSU #S13031)	\$84,186
BIOLOGICAL SCIENCES	47.074		UNIVERSITY OF ARIZONA	IOS-1339348	\$106,779
BIOLOGICAL SCIENCES	47.074		UNIVERSITY OF NORTH CAROLINA CHAPEL HILL	IOS-1457092	\$97,603
BIOLOGICAL SCIENCES	47.074		YALE UNIVERSITY	IOS-1343020	\$268,667
BIOLOGICAL SCIENCES	47.074		AUBURN UNIVERSITY	IOS-1127017	\$547,105
BIOLOGICAL SCIENCES	47.074			DEB-1023403	\$5,261
BIOLOGICAL SCIENCES	47.074				\$17,244,707
SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	47.075		GEORGE WASHINGTON UNIVERSITY	CNS-1421373	\$70,420
SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	47.075				\$1,534,022
EDUCATION AND HUMAN RESOURCES	47.076		UNIVERSITY OF WISCONSIN MADISON	DUE-1231286	\$32,742
EDUCATION AND HUMAN RESOURCES	47.076		TWIN CITIES PUBLIC TELEVISION	DRL-1323713	\$42,914
EDUCATION AND HUMAN RESOURCES	47.076		TUSKEGEE UNIVERSITY	HRD-1137681	\$87,232
EDUCATION AND HUMAN RESOURCES	47.076		CLARK ATLANTA UNIVERSITY	HRD-1137751	\$29,957
EDUCATION AND HUMAN RESOURCES	47.076		SYRACUSE UNIVERSITY	HRD-1202480	\$42,793

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<i>Cluster Name/Program Title</i>	<i>Federal CFDA Number</i>	<i>Additional Award Identification</i>	<i>Pass-Through Entity Name</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Total Federal Expenditures</i>
EDUCATION AND HUMAN RESOURCES	47.076		ROCHESTER INSTITUTE OF TECHNOLOGY	HRD-1127955	\$24,210
EDUCATION AND HUMAN RESOURCES	47.076				\$11,234,564
POLAR PROGRAMS	47.078		OHIO STATE UNIVERSITY	ARC-11111882	-\$3,131
OFFICE OF INTERNATIONAL SCIENCE AND ENGINEERING	47.079				\$24,251
OFFICE OF CYBERINFRASTRUCTURE	47.080		UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN	OCI-1053575	-\$1,526
OFFICE OF CYBERINFRASTRUCTURE	47.080		UNIVERSITY OF TEXAS, AUSTIN	OCI-1134872	\$181,586
TRANS-NSF RECOVERY ACT RESEARCH SUPPORT	47.082				\$1,485
NATIONAL SCIENCE FOUNDATION, OTHER	47. RD	1013484	BOMBYX TECHNOLOGIES	1013484	\$19
NATIONAL SCIENCE FOUNDATION, OTHER	47. RD	1257284			\$96,781
NATIONAL SCIENCE FOUNDATION, OTHER	47. RD	79605			\$8,000
NATIONAL SCIENCE FOUNDATION, OTHER	47. RD	78952	UNIVERSITY OF WISCONSIN SYSTEM	CNS-1330308	\$30,647
NATIONAL SCIENCE FOUNDATION, OTHER	47. RD	5290030501	MAYO CLINIC	-	\$75,414
NATIONAL SCIENCE FOUNDATION, OTHER	47. RD	5294830501			\$10,055
CHESAPEAKE BAY PROGRAM	66.466		TIOGA COUNTY SOIL & WATER CONSERVATION DISTRICT	0602.11.028147	\$9,235
GREAT LAKES PROGRAM	66.469		MINNESOTA DEPARTMENT OF AGRICULTURE	00E01283	\$206,311
GREAT LAKES PROGRAM	66.469				\$1,134,523
SCIENCE TO ACHIEVE RESULTS (STAR) RESEARCH PROGRAM	66.509				\$224,576
SCIENCE TO ACHIEVE RESULTS (STAR) FELLOWSHIP PROGRAM	66.514				\$29,428
P3 AWARD: NATIONAL STUDENT DESIGN COMPETITION FOR SUSTAINABILITY	66.516				\$31,704
OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	81.049		PENNSYLVANIA STATE UNIVERSITY	26487740-49105-B	\$87,890
OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	81.049		CARNEGIE INSTITUTION OF WASHINGTON	DE-SC0001057	\$163,106
OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	81.049		LEHIGH UNIVERSITY	DE-FG02-07ER46463	\$62,276
OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	81.049		SLAC NATIONAL ACCELERATOR LABORATORY	DE-AC02-76SF00515	\$65,566
OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	81.049		AERODYNE RESEARCH INC.	DE-SC0013716	\$25,456
OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	81.049		KITWARE INC	DE-SC001135	\$113,114
OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	81.049		FARADAY TECHNOLOGY INC.	DE-SC0011235	\$86,515
OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	81.049		FARADAY TECHNOLOGY INC.	DE-SC0011342	\$97,380
OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	81.049		SYDOR INSTRUMENTS	DE-SC0013234	\$62,836
OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	81.049				\$7,687,466
REGIONAL BIOMASS ENERGY PROGRAMS	81.079		SOUTH DAKOTA STATE UNIVERSITY	DE-FC36-05G085041	\$2,847
RENEWABLE ENERGY RESEARCH AND DEVELOPMENT	81.087				\$1,207,075
STEWARDSHIP SCIENCE GRANT PROGRAM	81.112				\$2,939,994

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ELECTRICITY DELIVERY AND ENERGY RELIABILITY, RESEARCH, DEVELOPMENT AND ANALYSIS	81.122		ARIZONA STATE UNIVERSITY UNIVERSITY OF ILLINOIS AT URBANA- CHAMPAIGN	DOE-OE0000670	\$49,984
ADVANCED RESEARCH PROJECTS AGENCY - ENERGY	81.135				\$116,175
ADVANCED RESEARCH PROJECTS AGENCY - ENERGY	81.135			DE-AR0000598	\$1,837,361
DEPARTMENT OF ENERGY, OTHER	81.RD	59612			\$2,718
DEPARTMENT OF ENERGY, OTHER	81.RD	DE-AC02-76SF00515	SLAC NATIONAL ACCELERATOR		
DEPARTMENT OF ENERGY, OTHER	81.RD	DE-AR0000445	LABORATORY UNIVERSITY OF NOTRE DAME LOS ALAMOS NATIONAL	DE-AC02-76SF00515 DE-AR0000445	\$290,550 \$211,096
DEPARTMENT OF ENERGY, OTHER	81.RD	DE-AC52-06NA25396	LABORATORY	DE-AC52-06NA25396	\$39,593
DEPARTMENT OF ENERGY, OTHER	81.RD	DE-AC05-76RL01830	BATTELLE-PACIFIC NORTHWEST BROOKHAVEN NATIONAL	DE-AC05-76RL01830	\$50,756
DEPARTMENT OF ENERGY, OTHER	81.RD	DE-AC02-98CH10886	LABORATORY FERMI NATIONAL ACCELERATOR	DE-AC02-98CH10886	\$2,025,501
DEPARTMENT OF ENERGY, OTHER	81.RD	DE-AC02-07CH11359	LABORATORY	DE-AC02-07CH11359	\$11,607
DEPARTMENT OF ENERGY, OTHER	81.RD	DE-AC04-94AL85000	SANDIA LABORATORIES LAWRENCE BERKELEY NATIONAL	DE-AC04-94AL85000	\$141,218
DEPARTMENT OF ENERGY, OTHER	81.RD	DE-AC02-05CH11231	LABORATORY	DE-AC02-05CH11231	\$332,896
DEPARTMENT OF ENERGY, OTHER	81.RD	DE-AC05-00OR22725	UT-BATTELLE LLC	DE-AC05-00OR22725	\$197,680
DEPARTMENT OF ENERGY, OTHER	81.RD	DE-AR0000454	UNIVERSITY OF NOTRE DAME	DE-AR0000454	\$28,428
DEPARTMENT OF ENERGY, OTHER	81.RD	DE-AC07-05ID14517	SOUTH DAKOTA STATE UNIVERSITY	DE-AC07-05ID14517	\$27,208
DEPARTMENT OF ENERGY, OTHER	81.RD	68946_CLW	RADIABEAM TECHNOLOGIES FERMI NATIONAL ACCELERATOR	-	\$24,007
DEPARTMENT OF ENERGY, OTHER	81.RD	PO 604463; PO 615223	LABORATORY	-	\$439,889
DEPARTMENT OF ENERGY, OTHER	81.RD	DE-AC36-08GO28308	NATL RENEWABLE ENERGY LAB	DE-AC36-08GO28308	\$11,018
DEPARTMENT OF ENERGY, OTHER	81.RD	74829	ADVANCED ENERGY SYSTEMS	DE-SC0013276	\$59,366
DEPARTMENT OF ENERGY, OTHER	81.RD	65603	ARIZONA STATE UNIVERSITY	-	\$56,288
DEPARTMENT OF ENERGY, OTHER	81.RD	75480	DUKE UNIVERSITY	-	\$31,647
OVERSEAS PROGRAMS - DOCTORAL DISSERTATION RESEARCH ABROAD	84.022				\$57,558
REHABILITATION SERVICES_VOCATIONAL REHABILITATION GRANTS TO STATES	84.126	T011802	NYS OFFICE OF CHILDREN AND FAMILY SERVICES	-	\$32,727
NATIONAL INSTITUTE ON DISABILITY AND REHABILITATION RESEARCH	84.133		UNIVERSITY OF NEW HAMPSHIRE	H133B100030	\$30,042
NATIONAL INSTITUTE ON DISABILITY AND REHABILITATION RESEARCH	84.133		HENRY H. KESSLER FOUNDATION	H133B120005	\$11,636
NATIONAL INSTITUTE ON DISABILITY AND REHABILITATION RESEARCH	84.133				\$31,307
GRADUATE ASSISTANCE IN AREAS OF NATIONAL NEED	84.200				\$246,065

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EDUCATION RESEARCH, DEVELOPMENT AND DISSEMINATION	84.305		UNIVERSITY OF WISCONSIN MADISON	R305D120005	\$2,689
EDUCATION RESEARCH, DEVELOPMENT AND DISSEMINATION	84.305				\$85,795
PROMOTING READINESS OF MINORS IN SUPPLEMENTAL SECURITY INCOME	84.418		RESEARCH FOUNDATION FOR MENTAL HYGIENE INC.	H418P130011	\$3,902,484
GLOBAL AIDS	93.067		LES CENTRES GHESKIO	5U2GGH54-2	-\$2,053
GLOBAL AIDS	93.067		LES CENTRES GHESKIO	5U2GGH54-5	\$190,900
CHRONIC DISEASES: RESEARCH, CONTROL, AND PREVENTION	93.068				\$119,436
PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.069	5294400000	DARTMOUTH COLLEGE	-	\$8,216
FAMILY SMOKING PREVENTION AND TOBACCO CONTROL ACT REGULATORY RESEARCH	93.077				\$1,386,497
BLOOD DISORDER PROGRAM: PREVENTION, SURVEILLANCE, AND RESEARCH	93.080		ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI	1U27DD1155-1	\$21,528
HHS PROGRAMS FOR DISASTER RELIEF APPROPRIATIONS ACT - NON CONSTRUCTION	93.095		NEW YORK UNIVERSITY SCHOOL OF MEDICINE	3R01NS11862-3051	-\$3,121
HHS PROGRAMS FOR DISASTER RELIEF APPROPRIATIONS ACT - NON CONSTRUCTION	93.095				-\$5,422
FOOD AND DRUG ADMINISTRATION_RESEARCH	93.103		PENNSYLVANIA STATE UNIVERSITY	1R01FD3410-1A1	\$13,250
FOOD AND DRUG ADMINISTRATION_RESEARCH	93.103		DUKE UNIVERSITY	U01FD4964	\$163,275
FOOD AND DRUG ADMINISTRATION_RESEARCH	93.103				\$1,007,564
MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	93.110		ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI	5H3MC24048-4	\$21,741
MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	93.110				\$103,269
ENVIRONMENTAL HEALTH	93.113		BINGHAMTON UNIVERSITY	1R1ES022828-01	\$460
ENVIRONMENTAL HEALTH	93.113		STANFORD UNIVERSITY	1R21ES023371-01	\$68,087
ENVIRONMENTAL HEALTH	93.113		UNIVERSITY OF CALIFORNIA, SANTA CRUZ	1R01ES018990-01	\$1,954
ENVIRONMENTAL HEALTH	93.113		UNIVERSITY OF TEXAS, AUSTIN	R01ES21006	\$2,358
ORAL DISEASES AND DISORDERS RESEARCH	93.121		STANFORD UNIVERSITY	5U01DE24430-2	\$403,858
ORAL DISEASES AND DISORDERS RESEARCH	93.121		UNIVERSITY OF PITTSBURGH	5R01DE0022055-04	\$52,726
ORAL DISEASES AND DISORDERS RESEARCH	93.121		JAN BIOTECH INC	1R43DE025437-01	\$122,903
ORAL DISEASES AND DISORDERS RESEARCH	93.121				\$19,450
ORAL DISEASES AND DISORDERS RESEARCH	93.121		COLUMBIA UNIVERSITY	H4AHA71	\$1,027,509
AIDS EDUCATION AND TRAINING CENTERS	93.145		COLUMBIA UNIVERSITY	U10HA29291	\$27,845
AIDS EDUCATION AND TRAINING CENTERS	93.145		SLOAN-KETTERING INSTITUTE	R01HG6798	\$194,945
HUMAN GENOME RESEARCH	93.172				\$3,380
HUMAN GENOME RESEARCH	93.172				\$720,333
RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	93.173		BINGHAMTON UNIVERSITY	R01DC6914	\$18,672



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RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	93.173		UNIVERSITY OF CHICAGO	R01DC014367	\$96,889
RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	93.173		STOWERS INSTITUTE FOR MEDICAL RESEARCH	5R01DC014701-02	\$329,131
RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	93.173				\$337,709
DISABILITIES PREVENTION	93.184		ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI	2U27DD862-4	\$7,060
RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH	93.213				\$289,172
NATIONAL RESEARCH SERVICE AWARDS_ HEALTH SERVICES RESEARCH TRAINING	93.225				\$332,883
RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES	93.226		ARIZONA STATE UNIVERSITY	R01HS22306	\$5,474
RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES	93.226		COLUMBIA UNIVERSITY	R01HS022903	\$116,020
RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES	93.226		UNIVERSITY OF UTAH	R18HS018932	\$42,597
RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES	93.226		HOSPITAL FOR SPECIAL SURGERY	R01HS21734	-\$14,910
RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES	93.226		MAYO CLINIC	R01HS023077	\$7,987
RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES	93.226		ALBERT EINSTEIN COLLEGE	R01HS024432	\$6,106
RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES	93.226		THE GEORGE WASHINGTON UNIVERSITY	5R01HS21734-2	\$15,031
RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES	93.226				\$413,610
NATIONAL CENTER ON SLEEP DISORDERS RESEARCH	93.233				-\$149
POLICY RESEARCH AND EVALUATION GRANTS	93.239		UNIVERSITY OF CALIFORNIA, DAVIS RESEARCH FOUNDATION FOR	5H79AE000100-05	\$27,605
MENTAL HEALTH RESEARCH GRANTS	93.242		MENTAL HYGIENE INC.	R01MH54137	\$139,874
MENTAL HEALTH RESEARCH GRANTS	93.242		RESEARCH FOUNDATION FOR		
MENTAL HEALTH RESEARCH GRANTS	93.242		MENTAL HYGIENE INC.	R01MH85921	\$76,543
MENTAL HEALTH RESEARCH GRANTS	93.242		RESEARCH FOUNDATION FOR		
MENTAL HEALTH RESEARCH GRANTS	93.242		MENTAL HYGIENE INC.	R21MH103650-2	\$60,546
MENTAL HEALTH RESEARCH GRANTS	93.242		RESEARCH FOUNDATION FOR		
MENTAL HEALTH RESEARCH GRANTS	93.242		MENTAL HYGIENE INC.	R21MH96255	\$93,469
MENTAL HEALTH RESEARCH GRANTS	93.242		COLUMBIA UNIVERSITY	R01MH93637	\$6,834
MENTAL HEALTH RESEARCH GRANTS	93.242		WAYNE STATE UNIVERSITY	R01MH099557	\$34,393
MENTAL HEALTH RESEARCH GRANTS	93.242				
MENTAL HEALTH RESEARCH GRANTS	93.242		UNIVERSIDAD CENTRAL DEL CARIBE	R01MH099557	-\$1,172
MENTAL HEALTH RESEARCH GRANTS	93.242		NORTHWESTERN UNIVERSITY	P20MH09318	\$13,453
MENTAL HEALTH RESEARCH GRANTS	93.242		DARTMOUTH COLLEGE	5R01MH103148-03	\$59,646
MENTAL HEALTH RESEARCH GRANTS	93.242		DARTMOUTH COLLEGE	5T32MH73553	-\$21,145
MENTAL HEALTH RESEARCH GRANTS	93.242		DARTMOUTH COLLEGE	T32MH73553	\$22,273
MENTAL HEALTH RESEARCH GRANTS	93.242		SLOAN-KETTERING INSTITUTE	R21MH95378	\$6,955

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**SUMMARY OF PROGRAM CLUSTERS**  
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<i>Cluster Name/Program Title</i>	<i>Federal CFDA Number</i>	<i>Additional Award Identification</i>	<i>Pass-Through Entity Name</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Total Federal Expenditures</i>
MENTAL HEALTH RESEARCH GRANTS	93.242		ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI	1R01MH101479-1	\$42,458
MENTAL HEALTH RESEARCH GRANTS	93.242		ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI	5R01MH101479-2	\$42,445
MENTAL HEALTH RESEARCH GRANTS	93.242		ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI	5R01MH101479-3	\$2,788
MENTAL HEALTH RESEARCH GRANTS	93.242		ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI	5R01MH95807-4	\$79,786
MENTAL HEALTH RESEARCH GRANTS	93.242		ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI	R01MH95807	\$1,126
MENTAL HEALTH RESEARCH GRANTS	93.242		SCRIPPS RESEARCH INSTITUTE	R21MH96258	-\$103
MENTAL HEALTH RESEARCH GRANTS	93.242		NEW YORK UNIVERSITY SCHOOL OF MEDICINE	1R01MH105506-1	\$3,811
MENTAL HEALTH RESEARCH GRANTS	93.242		NEW YORK UNIVERSITY SCHOOL OF MEDICINE	5R01MH105506-2	\$3,894
MENTAL HEALTH RESEARCH GRANTS	93.242		THE FLORIDA STATE UNIVERSITY	1R01MH104423-1	\$144
MENTAL HEALTH RESEARCH GRANTS	93.242		THE FLORIDA STATE UNIVERSITY CENTRE FOR ADDICTION AND MENTAL HEALTH	5R01MH104423-2	\$202,288
MENTAL HEALTH RESEARCH GRANTS	93.242			R01MH99167	\$9,466
MENTAL HEALTH RESEARCH GRANTS	93.242				\$7,106,616
GERIATRIC ACADEMIC CAREER AWARDS	93.250				\$30,605
ALCOHOL RESEARCH PROGRAMS	93.273		RESEARCH FOUNDATION FOR MENTAL HYGIENE INC.	1R01AA23163-1	\$1,747
ALCOHOL RESEARCH PROGRAMS	93.273		RESEARCH FOUNDATION FOR MENTAL HYGIENE INC.	5R01AA23163-2	\$56,338
ALCOHOL RESEARCH PROGRAMS	93.273				\$517,199
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279		UNIVERSITY OF CALIFORNIA, SAN DIEGO	U24DA041123	\$8,785
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279		TUFTS UNIVERSITY	7R03DA0366883-04	\$28,960
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279		YALE UNIVERSITY	R21DA38048	\$21,289
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279		COLUMBIA UNIVERSITY	5R01DA35280-4	\$46,281
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279		COLUMBIA UNIVERSITY	R01DA35280	\$48,152
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279		COLUMBIA UNIVERSITY	R21DA35485	-\$4,022
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279		ROCKEFELLER UNIVERSITY	5P60DA5130-25	\$50,319
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279		UNIVERSITY OF CALIFORNIA, LOS ANGELES	R21DA038163	\$35,981
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279		RHODE ISLAND HOSPITAL	1R01DA034634-01	\$956
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279		NATIONAL BUREAU OF ECONOMIC RESEARCH	R01DA039968	\$8,568
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279		ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI	R21DA32858	\$15,477
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279		VANDERBILT UNIVERSITY	R01DA35263	\$78,204

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**CORNELL UNIVERSITY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS PART B**  
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<i>Cluster Name/Program Title</i>	<i>Federal CFDA Number</i>	<i>Additional Award Identification</i>	<i>Pass-Through Entity Name</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Total Federal Expenditures</i>
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279		UNIVERSITY OF MIAMI	3UG1DA13720-16S3	\$30,138
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279		ALBERT EINSTEIN COLLEGE	R01DA034086	\$46,226
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279		BASE5 BIOSCIENCES	R41DA038990	\$58,139
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279		BOSTON MEDICAL CENTER	R01DA31059-4	\$55,390
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279				\$5,611,089
MENTAL HEALTH NATIONAL RESEARCH SERVICE AWARDS FOR RESEARCH TRAINING	93.282				-\$13,641
DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	93.286		BAYLOR COLLEGE OF MEDICINE	R01EB13584	\$1,639
DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	93.286		UNIVERSITY OF MEMPHIS	5U54EB020404-03	\$40,309
DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	93.286		UNIVERSITY OF NORTH CAROLINA	1P41EB20594-1	\$265,308
DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	93.286		TUFTS MEDICAL CENTER	R01EB016041	\$1,633
DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	93.286				\$2,933,032
TEENAGE PREGNANCY PREVENTION PROGRAM	93.297		OSWEGO COUNTY	1 TP1AH000086-01-00	\$32,410
MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	93.307		CHILDREN'S RESEARCH INSTITUTE	R01MD007702	\$43,346
MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	93.307		GEORGIA SOUTHERN UNIVERSITY	5P20MD6901-4	\$1,997
MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	93.307	64847	BOYCE THOMPSON INSTITUTE	-	\$415,348
TRANS-NIH RESEARCH SUPPORT	93.310		ROCKEFELLER UNIVERSITY	1UH2TR933-1	\$144,517
TRANS-NIH RESEARCH SUPPORT	93.310		ROCKEFELLER UNIVERSITY	4UH3TR933-3S1	\$31,581
TRANS-NIH RESEARCH SUPPORT	93.310		SLOAN-KETTERING INSTITUTE	DP2OD008440	\$184,050
TRANS-NIH RESEARCH SUPPORT	93.310		ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI		\$23,970
TRANS-NIH RESEARCH SUPPORT	93.310		PRESIDENT AND FELLOWS OF HARVARD COLLEGE	1R25EB20393-1	\$5,400
TRANS-NIH RESEARCH SUPPORT	93.310			R01EB18659	\$126,335
TRANS-NIH RESEARCH SUPPORT	93.310				\$6,221,040
EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323		HEALTH RESEARCH INC	3U50CK00042302S1	\$63,455
NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES	93.350		UNIVERSITY OF ROCHESTER	5ULITR000042-10	\$34,583
NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES	93.350				\$9,063,342
RESEARCH INFRASTRUCTURE PROGRAMS	93.351		UNIVERSITY OF MINNESOTA	P40OD010440	\$38,108
RESEARCH INFRASTRUCTURE PROGRAMS	93.351				\$1,958,477
NURSING RESEARCH	93.361		COLUMBIA UNIVERSITY	R01NR10822	\$8,900
NURSING RESEARCH	93.361				\$321,478
NATIONAL CENTER FOR RESEARCH RESOURCES	93.389		NORTHERN CALIFORNIA INSTITUTE FOR RESEARCH & EDUCATION	5P41RR23953-5	-\$31,345
NATIONAL CENTER FOR RESEARCH RESOURCES	93.389				-\$433

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<i>Cluster Name/Program Title</i>	<i>Federal CFDA Number</i>	<i>Additional Award Identification</i>	<i>Pass-Through Entity Name</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Total Federal Expenditures</i>
CANCER CAUSE AND PREVENTION RESEARCH	93.393		UNIVERSITY OF ROCHESTER	R01CA168387	\$74,685
CANCER CAUSE AND PREVENTION RESEARCH	93.393		UNIVERSITY OF UTAH	R01CA164944	\$10,016
CANCER CAUSE AND PREVENTION RESEARCH	93.393		SLOAN-KETTERING INSTITUTE	R03CA193986	\$14,268
CANCER CAUSE AND PREVENTION RESEARCH	93.393		UNIVERSITY OF ILLINOIS AT CHICAGO	5U01CA154248-5	\$19,419
CANCER CAUSE AND PREVENTION RESEARCH	93.393		UNIVERSITY OF ILLINOIS AT CHICAGO	U01CA154248	\$36,075
CANCER CAUSE AND PREVENTION RESEARCH	93.393		MAYO CLINIC	P01CA77839	\$239,519
CANCER CAUSE AND PREVENTION RESEARCH	93.393		MAYO CLINIC	U01CA195568	\$139,694
CANCER CAUSE AND PREVENTION RESEARCH	93.393		NEW YORK UNIVERSITY SCHOOL OF MEDICINE	R01CA187060	\$24,931
CANCER CAUSE AND PREVENTION RESEARCH	93.393		NYU LANGONE MEDICAL CENTER	R01AG035137	\$47,195
CANCER CAUSE AND PREVENTION RESEARCH	93.393		PRESIDENT AND FELLOWS OF HARVARD COLLEGE	R01CA164021	\$6,553
CANCER CAUSE AND PREVENTION RESEARCH	93.393		BOSTON MEDICAL CENTER	5R01CA93772-7	\$19,520
CANCER CAUSE AND PREVENTION RESEARCH	93.393		UNIVERSITY OF TEXAS, MD		
CANCER CAUSE AND PREVENTION RESEARCH	93.393		ANDERSON CENTER	P01CA77837	-\$67
CANCER CAUSE AND PREVENTION RESEARCH	93.393		UNIVERSITY OF CALIFORNIA, IRVINE	5U01CA152738-5	\$7,998
CANCER CAUSE AND PREVENTION RESEARCH	93.393				\$2,082,229
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394		UNIVERSITY OF MICHIGAN	U01CA111275	\$70,313
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394		UNIVERSITY OF CALIFORNIA, SAN DIEGO	5U01CA199792-02	\$41,182
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394		MEMORIAL SLOAN KETTERING CANCER CENTER		
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394		SLOAN-KETTERING INSTITUTE	5R01 CA161280-04	\$102,568
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394		ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI	BD516009	\$132,434
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394		ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI	1R01CA163772-3	\$102,513
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394		UNIVERSITY OF TEXAS, HEALTH SCIENCE CENTER	4R01CA163772-4	\$17,586
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394		EMORY UNIVERSITY	U01CA86402	\$13,413
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394		UNIVERSITY OF COLORADO	U01CA113913	\$524
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394		A*AS INC.	U01CA157715	\$34,179
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394		AMERICAN COLLEGE OF RADIOLOGY IMAGING NETWORK	1R43CA193096-1	\$8,403
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394		METHODIST HOSPITAL RESEARCH INSTITUTE	U01CA80098	\$10,556
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394			R33CA193382	\$6,956
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394		UNIVERSITY OF MASSACHUSETTS	R01CA164311	\$2,649,098
CANCER TREATMENT RESEARCH	93.395		UNIVERSITY OF CHICAGO	U10CA31946	-\$398
CANCER TREATMENT RESEARCH	93.395				\$47,642

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**Year Ended 6/30/2016**

<b>Cluster Name/Program Title</b>	<b>Federal CFDA Number</b>	<b>Additional Award Identification</b>	<b>Pass-Through Entity Name</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Total Federal Expenditures</b>
CANCER TREATMENT RESEARCH	93.395		UNIVERSITY OF CHICAGO	U10CA37447	\$13,141
CANCER TREATMENT RESEARCH	93.395		UNIVERSITY OF CALIFORNIA, LOS ANGELES	2U01CA121947-5	\$285,929
CANCER TREATMENT RESEARCH	93.395		ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI	P01CA108671	\$364
CANCER TREATMENT RESEARCH	93.395		CHILDREN'S HOSPITAL OF PHILADELPHIA	U10CA180886	\$20,510
CANCER TREATMENT RESEARCH	93.395		THE CHILDREN'S HOSPITAL OF PHILADELPHIA	5U10CA98543-6	\$41,392
CANCER TREATMENT RESEARCH	93.395		EMORY UNIVERSITY	P01CA116676	\$422
CANCER TREATMENT RESEARCH	93.395		CITY OF HOPE BECKMAN RESEARCH INSTITUTE	R01CA102031	\$126,337
CANCER TREATMENT RESEARCH	93.395		THE EMMES CORPORATION	2U01CA121947-4	\$6,870
CANCER TREATMENT RESEARCH	93.395		THE EMMES CORPORATION	U01CA121947	\$107,112
CANCER TREATMENT RESEARCH	93.395		DANA-FARBER CANCER INSTITUTE, INC.	1R01CA197329-1	\$103,190
CANCER TREATMENT RESEARCH	93.395		DANA-FARBER CANCER INSTITUTE, INC.	R01CA182736	\$260,054
CANCER TREATMENT RESEARCH	93.395		DANA-FARBER CANCER INSTITUTE, INC.	R01CA197329-2	\$3,688
CANCER TREATMENT RESEARCH	93.395		MONTEFIORE MEDICAL CENTER	7U01CA180827-1	\$52,274
CANCER TREATMENT RESEARCH	93.395		MONTEFIORE MEDICAL CENTER	U01CA180827	\$80,689
CANCER TREATMENT RESEARCH	93.395		TUFTS MEDICAL CENTER	R01CA164311	-\$565
CANCER BIOLOGY RESEARCH	93.396		UNIVERSITY OF PENNSYLVANIA	R01CA198089	\$4,379,786
CANCER BIOLOGY RESEARCH	93.396		SLOAN-KETTERING INSTITUTE	5R01CA107429-10	\$277,748
CANCER BIOLOGY RESEARCH	93.396		SLOAN-KETTERING INSTITUTE	R01CA102774	\$109,284
CANCER BIOLOGY RESEARCH	93.396		SLOAN-KETTERING INSTITUTE	R01CA107429	-\$1,557
CANCER BIOLOGY RESEARCH	93.396		SLOAN-KETTERING INSTITUTE	R01CA173636	-\$2,516
CANCER BIOLOGY RESEARCH	93.396		SLOAN-KETTERING INSTITUTE	R01CA195787	\$48,608
CANCER BIOLOGY RESEARCH	93.396		SLOAN-KETTERING INSTITUTE		\$143,613
CANCER BIOLOGY RESEARCH	93.396		BRIGHAM AND WOMEN'S HOSPITAL	P01CA120964	\$174,776
CANCER BIOLOGY RESEARCH	93.396		UNIVERSITY OF MONTREAL	2R01CA98571-11	\$19,250
CANCER BIOLOGY RESEARCH	93.396		DANA-FARBER CANCER INSTITUTE, INC.	U01CA162148	\$39,709
CANCER BIOLOGY RESEARCH	93.396		METHODIST HOSPITAL RESEARCH INSTITUTE	U01CA188388	\$323,228
CANCER BIOLOGY RESEARCH	93.396		UNIVERSITY OF TEXAS, MD ANDERSON CENTER	P01CA117969	\$68,270
CANCER BIOLOGY RESEARCH	93.396		UNIVERSITY OF MICHIGAN	P50CA186786	\$4,343,903
CANCER CENTERS SUPPORT GRANTS	93.397				\$11,817

**CORNELL UNIVERSITY**  
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CANCER CENTERS SUPPORT GRANTS	93.397		MEMORIAL SLOAN KETTERING CANCER CENTER	1U54CA199081-01	\$441,996
CANCER CENTERS SUPPORT GRANTS	93.397		SLOAN-KETTERING INSTITUTE	P50CA092629	\$58,039
CANCER CENTERS SUPPORT GRANTS	93.397		SLOAN-KETTERING INSTITUTE	P50CA172012-1	\$97,528
CANCER CENTERS SUPPORT GRANTS	93.397		CHILDREN'S HOSPITAL LOS ANGELES UNIVERSITY OF NEBRASKA MEDICAL CENTER	U54CA163117	\$40,497
CANCER CENTERS SUPPORT GRANTS	93.397		FRED HUCHINSON CANCER RESEARCH CENTER	U54CA163120	\$50,008
CANCER CENTERS SUPPORT GRANTS	93.397		FRED HUCHINSON CANCER RESEARCH CENTER	5U54CA163167-4	\$1,979
CANCER CENTERS SUPPORT GRANTS	93.397		FRED HUCHINSON CANCER RESEARCH CENTER	5U54CA163167-5	\$239,790
CANCER CENTERS SUPPORT GRANTS	93.397		METHODIST HOSPITAL RESEARCH INSTITUTE	U54CA149196	-\$44,889
CANCER CENTERS SUPPORT GRANTS	93.397				\$140,569
CANCER RESEARCH MANPOWER	93.398				\$1,544,929
CANCER CONTROL	93.399		UNIVERSITY OF CHICAGO	U10CA37447	\$13,102
ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	93.433				\$1,019,234
HEAD START	93.600				\$16,785
HEALTH CARE INNOVATION AWARDS (HCIA)	93.610		FUND FOR PUBLIC HEALTH IN NEW YORK INC.	1C1CMS331330-1	\$37,260
HEALTH CARE INNOVATION AWARDS (HCIA)	93.610		FUND FOR PUBLIC HEALTH IN NEW YORK INC.	C1CMS331330	\$125,240
SOCIAL SERVICES RESEARCH AND DEMONSTRATION	93.647				\$8,703
SOCIAL SERVICES BLOCK GRANT	93.667		AGING IN NEW YORK FUND	C130065	\$445,169
CHILD ABUSE AND NEGLECT DISCRETIONARY ACTIVITIES	93.670				\$203,317
TRANS-NIH RECOVERY ACT RESEARCH SUPPORT	93.701				-\$71,763
RECOVERY ACT COMPARATIVE EFFECTIVENESS RESEARCH - AHRQ	93.715		MASSACHUSETTS GENERAL HOSPITAL	R01HS19371	-\$89
CARDIOVASCULAR DISEASES RESEARCH	93.837		UNIVERSITY OF VERMONT	5P01HL095488	\$6,732
CARDIOVASCULAR DISEASES RESEARCH	93.837		UNIVERSITY OF MICHIGAN	R01HL109118	\$16,858
CARDIOVASCULAR DISEASES RESEARCH	93.837		UNIVERSITY OF MICHIGAN	R01HL122438-2	\$45,955
CARDIOVASCULAR DISEASES RESEARCH	93.837		UNIVERSITY OF PENNSYLVANIA	5U54HL177789-4	\$135,482
CARDIOVASCULAR DISEASES RESEARCH	93.837		UNIVERSITY OF PENNSYLVANIA	5U54HL177789-5	\$11,374
CARDIOVASCULAR DISEASES RESEARCH	93.837		UNIVERSITY OF IOWA	P01HL84207	\$227,856
CARDIOVASCULAR DISEASES RESEARCH			RESEARCH TRIANGLE INSTITUTE INTERNATIONAL		
CARDIOVASCULAR DISEASES RESEARCH	93.837		UNIVERSITY OF PITTSBURGH	1R21HL125574-01	\$60,053
CARDIOVASCULAR DISEASES RESEARCH	93.837		COLUMBIA UNIVERSITY	5R01HL122144-02	\$71,698
CARDIOVASCULAR DISEASES RESEARCH	93.837		NEW YORK UNIVERSITY	5R25HL108014-2	\$67,693
CARDIOVASCULAR DISEASES RESEARCH	93.837			U01HL105907	\$292,044

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<i>Cluster Name/Program Title</i>	<i>Federal CFDA Number</i>	<i>Additional Award Identification</i>	<i>Pass-Through Entity Name</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Total Federal Expenditures</i>
CARDIOVASCULAR DISEASES RESEARCH	93.837		MASSACHUSETTS GENERAL HOSPITAL	U01HL123336	\$134,557
CARDIOVASCULAR DISEASES RESEARCH	93.837		WASHINGTON UNIVERSITY	P20HL113444	\$11,231
CARDIOVASCULAR DISEASES RESEARCH	93.837		NEW YORK BLOOD CENTER, INC.	1R01HL122788-1	\$35,877
CARDIOVASCULAR DISEASES RESEARCH	93.837		BRIGHAM AND WOMEN'S HOSPITAL	5P01HL108801-4	-\$61,128
CARDIOVASCULAR DISEASES RESEARCH	93.837		BRIGHAM AND WOMEN'S HOSPITAL UNIVERSITY OF KANSAS MEDICAL CENTER	5P01HL108801-5	\$389,016
CARDIOVASCULAR DISEASES RESEARCH	93.837		ICON CLINICAL RESEARCH, LLC	R56HL129875	\$8,393
CARDIOVASCULAR DISEASES RESEARCH	93.837		UNIVERSITY OF MARYLAND	1U01HL117006-1A1	\$32,469
CARDIOVASCULAR DISEASES RESEARCH	93.837			U01HL19997	-\$14,336
LUNG DISEASES RESEARCH	93.838		UNIVERSITY OF MICHIGAN	R01HL114447	\$11,490,949
LUNG DISEASES RESEARCH	93.838		UNIVERSITY OF MICHIGAN	R01HL114447-4	-\$5
LUNG DISEASES RESEARCH	93.838		COLUMBIA UNIVERSITY	P01AI106697	\$36,876
LUNG DISEASES RESEARCH	93.838		COLUMBIA UNIVERSITY	U01HL125218	\$457,522
			BETH ISRAEL DEACONESS MEDICAL CENTER		\$177,106
LUNG DISEASES RESEARCH	93.838			5R01HL111430-04	\$224,663
LUNG DISEASES RESEARCH	93.838		BRIGHAM AND WOMEN'S HOSPITAL	P01HL105339	\$81,973
LUNG DISEASES RESEARCH	93.838		BRIGHAM AND WOMEN'S HOSPITAL	R01HL112747	\$3,345
LUNG DISEASES RESEARCH	93.838				\$9,830,158
BLOOD DISEASES AND RESOURCES RESEARCH	93.839		UNIVERSITY OF WASHINGTON	5U01HL88476-3	\$24,417
BLOOD DISEASES AND RESOURCES RESEARCH	93.839		WASHINGTON UNIVERSITY	U01HL116383	\$32,156
BLOOD DISEASES AND RESOURCES RESEARCH	93.839		NEW YORK BLOOD CENTER, INC.	R01HL96497	\$3,714
			FRED HUCHINSON CANCER RESEARCH CENTER		
BLOOD DISEASES AND RESOURCES RESEARCH	93.839			R01HL115128	\$115,162
BLOOD DISEASES AND RESOURCES RESEARCH	93.839				\$1,711,131
ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	93.846		COLUMBIA UNIVERSITY	5R01AR065023-03	\$208,364
ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	93.846		ARTICULATE BIOMEDICAL LLC	1 R41 AR 068183 - 01	\$18,615
ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	93.846		HOSPITAL FOR SPECIAL SURGERY	5R01 AR041325-24	\$12,129
ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	93.846				\$1,675,078
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		UNIVERSITY OF CALIFORNIA, DAVIS	R01DK095960	-\$23,159
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		COLUMBIA UNIVERSITY	1U54DK104309-1	\$99,369
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		COLUMBIA UNIVERSITY	R01DK072507	\$7,515
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		COLUMBIA UNIVERSITY	R01DK97399	\$102,873

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<i>Cluster Name/Program Title</i>	<i>Federal CFDA Number</i>	<i>Additional Award Identification</i>	<i>Pass-Through Entity Name</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Total Federal Expenditures</i>
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		COLUMBIA UNIVERSITY	U01DK066667	\$67,642
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		UNIVERSITY OF UTAH	5R01DK93151-4	\$54,389
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		BETH ISRAEL DEACONESS MEDICAL CENTER	R01DK098002	\$148,118
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		UNIVERSITY OF WASHINGTON	5R01DK83391-2	-\$2
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		UNIVERSITY OF WASHINGTON	5R01DK83391-4	\$3,878
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		NEW YORK MEDICAL COLLEGE	5R01DK45462-15	\$7
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		CASE WESTERN RESERVE UNIVERSITY	1DP3DK101074-1	\$5,740
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		CASE WESTERN RESERVE UNIVERSITY	DP3DK104438	\$54,532
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		CASE WESTERN RESERVE UNIVERSITY	U01DK94157	\$277,691
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		ALBERT EINSTEIN COLLEGE	1UC4DK101108-1	\$12,273
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		ST. LUKE'S ROOSEVELT INSTITUTE FOR HEALTH SCIENCE	R01DK72507	\$4,605
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		ST LOUIS UNIVERSITY FUSZ MEMORIAL HOSPITAL	R01DK95112	\$22,314
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		BRIGHAM YOUNG UNIVERSITY	1R21DK99619-1A1	\$41,750
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		COLUMBIA UNIVERSITY	5U01DK66667-11	\$7,930,387
DEPARTMENT OF HEALTH & HUMAN SERVICES, MISC EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.848		RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	5R01NS70173-2	-\$46
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	RO1NS70173	-\$212
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		UNIVERSITY OF MINNESOTA	U54NS065768	\$22,813
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		YALE UNIVERSITY	7R01NS85136-3	\$85,731
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		BOSTON COLLEGE	R01NS082116	\$24,287
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		UNIVERSITY OF PITTSBURGH	5R01NS032385-19	\$20,954
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853				\$24,145

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<i>Cluster Name/Program Title</i>	<i>Federal CFDA Number</i>	<i>Additional Award Identification</i>	<i>Pass-Through Entity Name</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Total Federal Expenditures</i>
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		COLUMBIA UNIVERSITY	R01NS85136-2	-\$4,407
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		COLUMBIA UNIVERSITY	U10NS086728	\$80,086
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		ROCKEFELLER UNIVERSITY	R01NS34389-18	\$22,284
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		NORTHWESTERN UNIVERSITY	U01NS80818	\$13,155
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		UNIVERSITY OF CALIFORNIA, SAN FRANCISCO	R01NS067420	\$9,154
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		UNIVERSITY OF VIRGINIA	U01NS069498	\$19,571
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		MASSACHUSETTS GENERAL HOSPITAL	1U01NS84495-1A1	\$20,825
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI	5R01NS84486-2	\$190,227
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI	R01NS060809	\$53,656
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		WASHINGTON UNIVERSITY	5R01NS90934-20	\$168,173
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		WASHINGTON UNIVERSITY	9R01NS90934-19	\$26,945
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		WASHINGTON UNIVERSITY	R01NS092653	\$95,567
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		JOHNS HOPKINS UNIVERSITY	5U01NS80824-3	\$26,574
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		UNIVERSITY OF CINCINNATI	5U01NS69763-5	\$19,919
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		TAUB INSTITUTE	U10NS077267	\$30,753
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		OHIO STATE MEDICAL CENTER	R01LM11116	\$70,198
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		HARVARD MEDICAL SCHOOL	1U01NS82329-1	\$33,531
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		PRINCETON UNIVERSITY	R21AI117213	\$15,201,564
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		MICHIGAN STATE UNIVERSITY	U19AI089683-04	\$85,921
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		UNIVERSITY OF PENNSYLVANIA	R01AI82292	\$145,666
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		UNIVERSITY OF PENNSYLVANIA	U01AI63589	\$27,947
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	U01AI106398	\$3,816
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855				\$41,063

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<i>Cluster Name/Program Title</i>	<i>Federal CFDA Number</i>	<i>Additional Award Identification</i>	<i>Pass-Through Entity Name</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Total Federal Expenditures</i>
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		UNIVERSITY OF MASSACHUSETTS MEDICAL SCHOOL	1R21AI111173-02	\$26,459
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		UNIVERSITY OF MASSACHUSETTS MEDICAL SCHOOL	5R01AI056189-12	\$10,872
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		UNIVERSITY OF MIAMI SCHOOL OF MEDICINE	R01AI091521	\$203,742
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		UNIVERSITY OF CAPE TOWN	R21AI115993-01	\$52,299
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		COLUMBIA UNIVERSITY	5R33AI98654-4	\$21,613
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		COLUMBIA UNIVERSITY	R01AI119762	\$9,207
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		ROCKEFELLER UNIVERSITY	U01AI18536-1	\$27,440
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		ROCKEFELLER UNIVERSITY	U01AI18536-2	\$25,518
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		WAYNE STATE UNIVERSITY	R01AI119446	\$86,438
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		UNIVERSITY OF ROCHESTER MEDICAL CENTER	5P30AI079498-08	\$108,582
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		JAN BIOTECH INC	1R41AI116358-01A1	\$46,756
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		MASSACHUSETTS GENERAL HOSPITAL	R01AI042006	\$31,586
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		FAMILY HEALTH INTERNATIONAL	5UM1AI68619	\$25,036
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		FAMILY HEALTH INTERNATIONAL	5UM1AI68619-10	\$35,234
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		FAMILY HEALTH INTERNATIONAL	5UM1AI68619-10	\$128,331
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		FAMILY HEALTH INTERNATIONAL	UM1AI68619	\$593,682
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		JOHN HOPKINS UNIVERSITY SCHOOL OF MEDICINE	UM1AI68632	\$35,046
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		TEXAS A&M	1R21AI121689-1	\$30,405
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		OREGON HEALTH AND SCIENCE UNIVERSITY	U01AI095776	\$30,492
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		OREGON HEALTH AND SCIENCE UNIVERSITY	U01AI95776	\$20,187
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		VANDERBILT UNIVERSITY	U01AI69923	-\$320
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		VANDERBILT UNIVERSITY	U01AI69923	\$128,378
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		FUNDAÇÃO DE APOIO A PESQUISA E A EXTENS	P50AI030639	\$35,538
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		BRIGHAM AND WOMEN'S HOSPITAL	5R37AI55357	-\$33,500
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		BRIGHAM AND WOMEN'S HOSPITAL	5R37AI55357-7	-\$3,770
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		BRIGHAM AND WOMEN'S HOSPITAL	5UM1AI68363-10	\$52,738
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		BRIGHAM AND WOMEN'S HOSPITAL	5UM1AI68363-9	\$46,984
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		BRIGHAM AND WOMEN'S HOSPITAL	5UM1AI68636-8	\$16,208

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<i>Cluster Name/Program Title</i>	<i>Federal CFDA Number</i>	<i>Additional Award Identification</i>	<i>Pass-Through Entity Name</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Total Federal Expenditures</i>
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		BRIGHAM AND WOMEN'S HOSPITAL	UM1A1068636	\$741,607
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		INSTITUTE FOR CLINICAL RESEARCH	M38-CO-065-0910-4	-\$7,247
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		PROGENICS PHARMACEUTICALS, INC.	P01A182362	-\$95,144
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		ALBERT EINSTEIN COLLEGE	U01A135004	-\$3,317
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		SCRIPPS RESEARCH INSTITUTE	5UM1A100663-4	\$118,954
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		LES CENTRES GHESKIO	5UM1A169421-10	\$257,515
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		LES CENTRES GHESKIO	U01A169421	\$91,455
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		RESEARCH FDN OF SUNY UNIVERSITY OF BUFFALO	5R01A111990-1	\$18,530
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		PRESIDENT AND FELLOWS OF HARVARD COLLEGE	5U19A1107774-3	\$986,542
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		MONTEFIORE MEDICAL CENTER	5U01A135004-22	\$23,586
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		MONTEFIORE MEDICAL CENTER	5U01A135004-24	\$19,964
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		BRENTWOOD BIOMEDICAL	R01A134431	\$67
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		CHILDREN'S HOSPITAL BOSTON	1R01A199204-1	\$238
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		CHILDREN'S HOSPITAL BOSTON	5R01A199204-5	\$7,374
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		CHILDREN'S HOSPITAL BOSTON	R01A199204	\$60,325
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855				\$30,931,686
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.856		UNIVERSITY OF ROCHESTER	HHSN272201400005C	\$432,032
MICROBIOLOGY AND INFECTIOUS DISEASES RESEARCH	93.856		MOUNT SINAI SCHOOL OF MEDICINE	HHSN272201400008C	\$112,455
MICROBIOLOGY AND INFECTIOUS DISEASES RESEARCH	93.856				\$129,781
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		VIRGINIA POLYTECHNIC INSTITUTE & STATE UNIVERSITY	5R01GM099450-04	\$117,819
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		VIRGINIA POLYTECHNIC INSTITUTE & STATE UNIVERSITY	R01GM105245	\$98,844
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		UNIVERSITY OF MICHIGAN	R01GM103961	\$93,197
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		UNIVERSITY OF PENNSYLVANIA	5R37GM53256-21	\$74,125
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		COLD SPRING HARBOR LABORATORY	5R01GM102192-05	\$43,502
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		UNIVERSITY OF IOWA	5R01GM108716-02	\$15,094
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		IOWA STATE UNIVERSITY	5R01GM098861	\$286,240
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		UNIVERSITY OF MINNESOTA	5R01GM059604-14	\$171,048
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		YALE UNIVERSITY	5P01GM56550-19	\$68,720
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		YALE UNIVERSITY	P01GM56550	\$8,312
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		YALE UNIVERSITY	R01GM116654	\$9,826
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		UNIVERSITY OF ROCHESTER	R01GM101023	\$43,581
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		TETRA GENETICS INC.	1R44GM116236-01A1	\$38,919
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		UNIVERSITY OF MASSACHUSETTS	5R01GM110394-04	\$94,977

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BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		UNIVERSITY OF CHICAGO	5U54GM87519-5	-\$97
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		UNIVERSITY OF CHICAGO	R01GM105933	\$16,767
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		UNIVERSITY OF CHICAGO	U54GM087519	\$93,043
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		UNIVERSITY OF UTAH	R01GM064664	\$124,604
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		GLYCOBIA INC.	2R44GM093483-02	\$106,960
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		SLOAN-KETTERING INSTITUTE	R01GM52470-20	\$117,122
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		VANDERBILT UNIVERSITY	R01GM103859	\$71,906
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		UNIVERSITY OF COLORADO	5R01GM111902-2	\$27,083
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		TUFTS MEDICAL CENTER	R01GM42219	\$165,634
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859				\$33,234,609
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		PENNSYLVANIA STATE UNIVERSITY	5R01HD074605-03	\$90,293
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	P01HD23315	-\$6
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		COLUMBIA UNIVERSITY	5R01HD67287-5	\$39,218
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		COLUMBIA UNIVERSITY	P01HD080642	\$157,606
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		COLUMBIA UNIVERSITY	P01HD32062	\$22,613
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		COLUMBIA UNIVERSITY	R01HD67287	\$6,930
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		UNIVERSITY OF TEXAS, MEDICAL BRANCH	5P2CHD065702-07	\$81,543
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		UNIVERSITY OF TEXAS, MEDICAL BRANCH	5R24HD065702-05	\$5,388
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		UNIVERSITY OF UTAH	2U01HD49934-8	\$1,499
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		UNIVERSITY OF CALIFORNIA, LOS ANGELES	R01HD73975	\$484,141
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		DUKE UNIVERSITY	R01HD081044	\$769
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		WASHINGTON UNIVERSITY	5R01HD78641-2	\$106,778
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		WASHINGTON UNIVERSITY	U01HD079065	\$137,166
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		JOHNS HOPKINS UNIVERSITY	1R01HD81929-1	-\$1,409
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		JOHNS HOPKINS UNIVERSITY	5R01HD81929-2	\$150,105
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		UNIVERSITY OF OKLAHOMA	R01HD74579	\$3,602

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CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		NEW YORK UNIVERSITY SCHOOL OF MEDICINE	5R01HD76914-2	\$43,285
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		NEW YORK UNIVERSITY SCHOOL OF MEDICINE	5R01HD76914-3	\$7,438
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		TAUB INSTITUTE JOHN HOPKINS UNIVERSITY	R01HD69178	-\$420
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		BLOOMBERG SCHOOL OF PUBLIC HEALTH	U01HD74542-4	\$73,534
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		UNIVERSITY OF MICHIGAN		\$7,324,855
AGING RESEARCH	93.866		UNIVERSITY OF CALIFORNIA, SAN DIEGO	R01AG047932	\$33,173
AGING RESEARCH	93.866		UNIVERSITY OF WASHINGTON	U19AG010483	\$62,583
AGING RESEARCH	93.866		UNIVERSITY OF WASHINGTON	P01AG1751	\$70,942
AGING RESEARCH	93.866		UNIVERSITY OF MASSACHUSETTS	R24AG044284	\$31,822
AGING RESEARCH	93.866		COLUMBIA UNIVERSITY	5R21AG42701-2	\$82,312
AGING RESEARCH	93.866		COLUMBIA UNIVERSITY	R21AG046703	\$34,740
AGING RESEARCH	93.866		ROCKEFELLER UNIVERSITY	R21AG48408-2	\$97,071
AGING RESEARCH	93.866		UNIVERSITY OF CALIFORNIA, BERKELEY	P01AG16765	\$43,364
AGING RESEARCH	93.866		BROWN UNIVERSITY	5P30AG012839-22	\$18,000
AGING RESEARCH	93.866		UNIVERSITY OF WASHINGTON	R01AG047180	\$75,068
AGING RESEARCH	93.866		ALBERT EINSTEIN COLLEGE	R21AG42637	\$1,110
AGING RESEARCH	93.866		NYU LANGONE MEDICAL CENTER	R01AG052286	\$14,499
AGING RESEARCH	93.866		NYU LANGONE MEDICAL CENTER	5R01AG13616-21	\$51,608
AGING RESEARCH	93.866		BURKE MEDICAL RESEARCH INSTITUTE	5R01AG13616-22	\$46,492
AGING RESEARCH	93.866		BURKE MEDICAL RESEARCH INSTITUTE	P01AG014930	\$61,533
AGING RESEARCH	93.866		BOSTON UNIVERSITY		\$15,826
AGING RESEARCH	93.866		UNIVERSITY OF VIRGINIA	RO1NS77897	\$3,979,799
VISION RESEARCH	93.867		OREGON HEALTH AND SCIENCE UNIVERSITY	RO1EY18363	\$35,044
VISION RESEARCH	93.867		UNIVERSITY OF ILLINOIS	RO1EY024327	\$38,748
VISION RESEARCH	93.867			RO1EY19474	\$3,874
VISION RESEARCH	93.867			PN2EY16570	-\$31,848
VISION RESEARCH	93.867				\$3,337,986
FAMILY AND COMMUNITY VIOLENCE PREVENTION PROGRAM	93.910		LUTHERAN FAMILY HEALTH CENTERS	-	\$48,620
INTERNATIONAL RESEARCH AND RESEARCH TRAINING	93.989		JOHNS HOPKINS UNIVERSITY	5U2RTW6885-10	\$49,976
INTERNATIONAL RESEARCH AND RESEARCH TRAINING	93.989		JOHNS HOPKINS UNIVERSITY	5U2RTW6885-4	\$33,235

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.



**CORNELL UNIVERSITY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS PART B**  
**SUMMARY OF PROGRAM CLUSTERS**  
**Year Ended 6/30/2016**

<i>Cluster Name/Program Title</i>	<i>Federal CFDA Number</i>	<i>Additional Award Identification</i>	<i>Pass-Through Entity Name</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Total Federal Expenditures</i>
INTERNATIONAL RESEARCH AND RESEARCH TRAINING	93.989		JOHNS HOPKINS UNIVERSITY	5U2RTW6885-5	\$2,724
INTERNATIONAL RESEARCH AND RESEARCH TRAINING	93.989		JOHNS HOPKINS UNIVERSITY	5U2RTW6885-9	-\$1,976
INTERNATIONAL RESEARCH AND RESEARCH TRAINING	93.989		JOHNS HOPKINS UNIVERSITY	U2RTW6885	-\$36,300
INTERNATIONAL RESEARCH AND RESEARCH TRAINING	93.989		VANDERBILT UNIVERSITY	3R25TW9337-3S3	\$27,160
INTERNATIONAL RESEARCH AND RESEARCH TRAINING	93.989		VANDERBILT UNIVERSITY	5R25TW9337-2	\$3,323
INTERNATIONAL RESEARCH AND RESEARCH TRAINING	93.989		VANDERBILT UNIVERSITY	5R25TW9337-3	\$182,660
INTERNATIONAL RESEARCH AND RESEARCH TRAINING	93.989		VANDERBILT UNIVERSITY	5R25TW9337-4	\$54,246
INTERNATIONAL RESEARCH AND RESEARCH TRAINING	93.989		VANDERBILT UNIVERSITY	5R25TW9337-5	\$1,149
INTERNATIONAL RESEARCH AND RESEARCH TRAINING	93.989		LES CENTRES GHESKIO	5U2RTW6896	\$509
INTERNATIONAL RESEARCH AND RESEARCH TRAINING	93.989				\$666,713
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.999		SLOAN-KETTERING INSTITUTE	2R01GM52470-21	\$105,687
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	14-1908			\$54,535
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	14EJPA001			\$92,972
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	15IPA1509133			\$116,892
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	1U01NS26835-1A1	THE EMMES CORPORATION	1U01NS26835-1A1	\$36,903
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	200-2009-28537	CARTER CONSULTING INC.	200-2009-28537	\$27,366
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	5N02CM97024	CALGB FOUNDATION	5N02CM97024	\$36,873
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	CHAT-MOU	LUTHERAN FAMILY HEALTH CENTERS UNIVERSITY OF TEXAS, MD	-	\$3,079
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	HHSN261201200034I	ANDERSON CENTER	HHSN261201200034I	\$190,192
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	HHSN268200900020C	UNIVERSITY OF NORTH CAROLINA	HHSN268200900020C	\$14,897
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	HHSN268201000048C	RESEARCH TRIANGLE INSTITUTE	HHSN268201000048C	\$146,708
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	HHSN272201000039C	WAYNE STATE UNIVERSITY	HHSN272201000039C	-\$11,922
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	HHSP233201550076A			\$564,508
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	M38-CO-065-0910-4	INSTITUTE FOR CLINICAL RESEARCH	M38-CO-065-0910-4	\$62,675
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	M38CO650910-4	INSTITUTE FOR CLINICAL RESEARCH	M38CO650910-4	\$9,339
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	UR # 5-29686/PO# 416189-G	UNIVERSITY OF ROCHESTER WASHINGTON UNIVERSITY IN ST. LOUIS	HHSN266200700008C	-\$92
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	WU-16-410		R01BM108811	\$9,690
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	5294590401			\$31,924
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	5295795001			\$28,948
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	12IPA1203268			-\$125
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	HHSN2628200900017C	COLUMBIA UNIVERSITY	HHSN2628200900017C	\$103,767
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	5298874401	JOHN HOPKINS UNIVERSITY SCHOOL OF MEDICINE	-	\$16,039
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	HHSN2612012000181			-\$8,362
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	HHSN26100005			\$89,266
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER	93.RD	HHSN272201000043C	UNIVERSITY OF FLORIDA	HHSN272201000043C	\$26,341

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**CORNELL UNIVERSITY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS PART B**  
**SUMMARY OF PROGRAM CLUSTERS**  
**Year Ended 6/30/2016**

<i>Cluster Name/Program Title</i>	<i>Federal CFDA Number</i>	<i>Additional Award Identification</i>	<i>Pass-Through Entity Name</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Total Federal Expenditures</i>
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OTHER SOCIAL SECURITY _RESEARCH AND DEMONSTRATION	93.RD 96.007	5299905000	RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY BOSTON COLLEGE	- 6 RRC 08098402-07	\$164 \$45,000
CENTERS FOR HOMELAND SECURITY	97.061		UNIVERSITY OF NORTH CAROLINA CHAPEL HILL	2015-ST-061-ND0001-01	\$40,259
USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	98.001	RC102095-M1002	MICHIGAN STATE UNIVERSITY	-	\$2,970
USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	98.001		KANSAS STATE UNIVERSITY	AID-OAA-A-13-00051	\$110,172
USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	98.001		UNIVERSITY OF CALIFORNIA, DAVIS	AID-OAA-A-14-00021	\$7,109
USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	98.001		UNIVERSITY OF ILLINOIS AT URBANA- CHAMPAIGN	AID-OAA-L-10-00003	\$8,992
USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	98.001		INTERNATIONAL PERSONNEL PROTECTION INC.	AID-OAA-A-15-00023	\$56,097
USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	98.001				\$3,204,584
USAID DEVELOPMENT PARTNERSHIPS FOR UNIVERSITY COOPERATION AND DEVELOPMENT	98.012		UNIVERSITY OF FLORIDA	AIDCGA000700001	\$104,388
AGENCY FOR INTERNATIONAL DEVELOPMENT, OTHER	98.RD	16258	UNIVERSITY OF CALIFORNIA, DAVIS	16258	\$113,115
<b>TOTAL RESEARCH AND DEVELOPMENT CLUSTER PROGRAMS</b>					<b>\$428,286,257</b>
<b>SNAP CLUSTER PROGRAMS</b>					
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.551	C021243	NYS OFFICE OF TEMPORARY AND DISABILITY ASSISTANCE	-	\$53,736
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ...	10.561	C021243	NYS OFFICE OF TEMPORARY AND DISABILITY ASSISTANCE	-	\$45,297
<b>TOTAL SNAP CLUSTER PROGRAMS</b>					<b>\$99,033</b>
<b>STUDENT FINANCIAL AID CLUSTER PROGRAMS</b>					
FEDERAL SUPPLEMENTAL EDUCATION OPPORTUNITY GRANTS (SEOG)	84.007				\$2,686,733
FEDERAL WORK-STUDY PROGRAM	84.033				\$2,478,488
FEDERAL PERKINS LOAN-NEW LOANS ISSUED 2016	84.038				\$12,397,966
FEDERAL PERKINS LOAN-ADMINISTRATIVE COST ALLOWANCE	84.038				\$693,742
FEDERAL PERKINS LOAN-OUTSTANDING LOANS AS OF JULY 1, 2015	84.038				\$43,678,755
FEDERAL PELL GRANT	84.063				\$9,964,132
FEDERAL DIRECT STUDENT LOANS	84.268				\$105,019,894
HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS/LOANS FOR DISADVANTAGED STUDENTS-NEW LOANS ISSUED 2016	93.342				\$362,633

CORNELL UNIVERSITY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS PART B  
SUMMARY OF PROGRAM CLUSTERS  
Year Ended 6/30/2016

Cluster Name/Program Title	Federal CFDA Number	Additional Award Identification	Pass-Through Entity Name	Pass-Through Entity Identifying Number	Total Federal Expenditures
HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS/LOANS FOR DISADVANTAGED STUDENTS-OUTSTANDING LOANS AS OF JULY 1, 2015	93.342				\$6,191,332
<b>TOTAL STUDENT FINANCIAL AID CLUSTER PROGRAMS</b>					<b>\$183,473,675</b>
<b>TANF CLUSTER PROGRAMS</b>					
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558	C027777	NYS OFFICE OF CHILDREN AND FAMILY SERVICES	-	\$34,418
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558	C026550	NYS OFFICE OF CHILDREN AND FAMILY SERVICES	-	\$132,052
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558	C026767	NYS OFFICE OF CHILDREN AND FAMILY SERVICES	-	\$636,303
<b>TOTAL TANF CLUSTER PROGRAMS</b>					<b>\$802,773</b>
<b>TRIO CLUSTER PROGRAMS</b>					
TRIO_UPWARD BOUND	84.047				\$280,590
TRIO_MCNAIR POST-BACCALAUREATE ACHIEVEMENT	84.217				\$279,369
<b>TOTAL TRIO CLUSTER PROGRAMS</b>					<b>\$559,959</b>



**CORNELL UNIVERSITY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, PART C**  
**FEDERAL LOAN PROGRAMS YEAR END BALANCES**  
**Year Ended 6/30/2016**

<i>Federal Grantor/Program Title</i>	<i>Federal CFDA Number</i>	<i>Additional Award Identification</i>	<i>Outstanding Balance at 6/30/2016</i>
<b>DEPARTMENT OF EDUCATION LOAN PROGRAMS</b>			
FEDERAL PERKINS LOAN	84.038		\$48,189,329
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES LOAN PROGRAMS</b>			
HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS/LOANS FOR DISADVANTAGED STUDENTS	93.342		\$5,657,647

**CORNELL UNIVERSITY**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended 6/30/2016**

**1: Significant Accounting Policies Used in Preparing the SEFA**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Cornell University (the University) and is presented on the accrual basis of accounting. Negative amounts represent current year adjustments of amounts reported in prior years. CFDA and pass-through entity numbers are included when available. The information in the schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic consolidated financial statements.

**2: Facilities and Administrative Costs**

The University applies its predetermined approved facilities and administrative rate when charging indirect costs to federal awards rather than the 10% de minimis cost rate as described in Section 200.414 of the Uniform Guidance.

**Ithaca Campus:** F&A cost rates for the Ithaca campus have been finalized through fiscal year 2021 as predetermined rates pursuant to the Department of Health and Human Services (DHHS) rate agreement dated January 20, 2017. Provisional rates have been established for fiscal year 2022 and beyond.

**Weill Cornell Medicine:** F&A cost rates for Weill Cornell Medicine (WCM) have been finalized through fiscal year 2020 as predetermined rates pursuant to DHHS rate agreement dated June 16, 2016. Provisional rates have been established for fiscal year 2021 and beyond.

**3: Student Loan Programs**

The federal student loan programs are administered directly by the University and balances and transactions relating to these programs are included in the University's consolidated financial statements. Included within the Schedule Part A are the loan beginning balances, new loans and administrative cost allowance from the Perkins Loan Program and Health Professions Student Loans. Included within the Schedule Part C are the loan balances for the year ended June 30, 2016.

**4: DATA Act Section 5 Pilot Single Audit Test Model**

Cornell University is participating in the DATA Act Pilot Single Audit Test Model program ('the Pilot') and that has affected the accompanying Schedule of Expenditures of Federal Awards Part A, Award Expenditure Detail, Part B, Summary of Program Clusters, Part C, Federal Loan Program Year End Balances (the "Schedule") for the year ended June 30, 2016. The Schedule's format is based upon the output of the Pilot program process and templates.



**Report of Independent Auditors on Internal Control Over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial Statements Performed in  
Accordance with *Government Auditing Standards***

To the Board of Trustees  
Cornell University

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Cornell University, ("University"), which comprise the consolidated statement of financial position as of June 30, 2016, and the related consolidated statements of activities and of cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 27, 2016.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the University's internal control over financial reporting ("internal control") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the University's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.





### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*PricewaterhouseCoopers LLP*

October 27, 2016



**Report of Independent Auditors on Compliance with Requirements  
That Could Have a Direct and Material Effect on Each Major Program and on Internal  
Control Over Compliance in Accordance with Uniform Guidance**

To the Board of Trustees  
Cornell University

**Report on Compliance for Each Major Federal Program**

We have audited Cornell University's ("University"), compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2016. The University's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of the University's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the University's compliance.

**Opinion on Each Major Federal Program**

In our opinion, the University complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

**Other Matters**

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying



schedule of findings and questioned costs as items 2016-001 to 2016-003. Our opinion on each major federal program is not modified with respect to these matters.

The University's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The University's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

Management of the University is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the University's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in dark ink, appearing to read "PricewaterhouseCoopers LLP", written over a light blue horizontal line.

February 10, 2017



**Cornell University**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2016**

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**Section I – Summary of Auditor's Results**

***Financial Statements***

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? ☐ Yes ☒ None reported
- Noncompliance material to financial statements noted? ☐ Yes ☒ No

***Federal Awards***

Internal control over major programs:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? ☐ Yes ☒ None reported

Type of auditor's report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

☒ Yes ☐ No

Identification of major programs:

*CFDA Number(s) or Grantor ID No.*

*Name of Federal Program or Cluster*

Various

Student Financial Aid Cluster

66.950

U.S. Environmental Protection Agency –  
National Environmental Education Training  
Program

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 3,000,000

Auditee qualified as low-risk auditee?

☒ Yes ☐ No

**Cornell University**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2016**

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**Section II – Financial Statement Findings**

None noted in the current year

**Cornell University**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2016**

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**Section III – Federal Award Findings and Questioned Costs**

**2016 – 001 Non - Compliance with Requirements prior to Disbursement**

**U.S. Department of Education Student Financial Aid Cluster**  
**CFDA 84.268 Federal Direct Loan Program**

**Criteria:**

In accordance with 34 CFR section 685.304, a school must ensure that entrance counseling is conducted with each Federal Direct Loan student borrower prior to making the first disbursement.

**Condition:**

We reviewed a sample of 60 students who were disbursed Federal Direct Loans. One student of the 60 did not have evidence of completed entrance counseling prior to disbursement. This is a repeat of prior year finding, 2015-001.

**Questioned Costs:**

None

**Cause:**

Disbursements from the U.S. Department of Education's Common Origination and Disbursements (COD) system are processed based on a checklist within the student's electronic file. In this instance, the checklist was manually updated to note that entrance counseling was completed, however, there was no entrance counseling form. In response to the prior year finding, 2015-001, in May 2016, the Office of Financial Aid developed a query to identify entrance counseling checklists that were updated inappropriately by staff by comparing those that had been noted as complete on the checklist with no record in COD. However, the query only looked as far back as 2013 and did not capture this instance.

**Effect:**

The Federal Direct Loan disbursements to a student without completion of the entrance counseling may have resulted in that student not having sufficient loan program information.

**Recommendation:**

We recommend the University ensure individuals involved in the process receive additional training to help ensure there is a better understanding of the process to manually document entrance counseling status. In addition, the University should develop a level of review over all manual changes to the checklist within the student's electronic file to ensure they are appropriately updated based on the existence of supporting documentation.

**Management's Response:**

See Management Views and Corrective Action Plan



**Cornell University**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2016**

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**2016 – 002 Non - Compliance with Requirements for Verification**

**U.S. Department of Education Student Financial Aid Cluster**  
**CFDA 84.007 Federal Supplemental Education Opportunity Grants**

**CFDA 84.033 Federal Work-Study Program**

**CFDA 84.038 Federal Perkins Loan Program**

**CFDA 84.063 Federal Pell Grant Program**

**CFDA 84.268 Federal Direct Loan Program**

**Criteria:**

In accordance with 34 CFR sections 668.56 and 668.57, for each award year, the Secretary of Education publishes in the Federal Register notice the FAFSA information that the University and a student may be required to verify. If a student is selected for verification, a school must obtain the specified documentation.

**Condition:**

We reviewed a sample of 25 students who were selected for verification at the Ithaca campus. Of the 25 students, two student files did not include the required documentation for verification. One student file was missing the parent's IRS transcript and one student file was missing the student's non-filing statement or IRS transcript.

**Questioned Costs:**

None

**Cause:**

The University has written policies and procedures in place that incorporate the provisions of 34 CFR sections 668.51 through 668.61. Once the required documentation is obtained and reviewed by the Office of Financial Aid, the student file is updated to reflect that verification documents have been reviewed and verification is complete. In both instances, the student file was updated noting verification was complete, however, the required documentation was not included. It is noted that there is no secondary review of the verification process to ensure that all required documentation is obtained and that the appropriate verification conclusions were reached.

**Effect:**

Inadequately verifying student aid applications may have resulted in providing financial aid to ineligible students.

**Recommendation:**

We recommend the University implement a level of review over verifications that have been completed to ensure all required documentation has been obtained, any discrepancies have been appropriately resolved, and an appropriate verification conclusion is reached. Also, those performing verification procedures should be reminded of the need for and importance of maintaining all relevant documentation in the student's file.

**Cornell University**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2016**

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**Management's Response:**

See Management Views and Corrective Action Plan

**Cornell University**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2016**

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**2016 - 003 Non – Compliance with Timely and Accurate Student Enrollment Change Submissions to the National Student Loan Data System (NSLDS)**

**U.S. Department of Education Student Financial Aid Cluster**  
**CFDA 84.007 Federal Supplemental Educational Opportunity Grants**

**CFDA 84.038 Federal Perkins Loan Program**

**CFDA 84.063 Federal Pell Grant Program**

**CFDA 84.268 Federal Direct Loan Program**

**Criteria:**

In accordance with 2 CFR 685.309, schools are required to confirm and report to the NSLDS the enrollment status of students who receive Federal student loans. Enrollment reporting in a timely and accurate manner is critical for effective management of the programs. Enrollment information must be reported within 30 days whenever attendance changes for a student, unless an Enrollment reporting roster will be submitted within 60 days. These changes include reductions or increases in attendance levels, withdrawals, graduations, or approved leaves-of-absence.

**Condition:**

We reviewed a sample of 60 students from the Ithaca campus who graduated or withdrew from the University either prior to or after the student began attendance. Of the 60 students requiring notification of the enrollment change to NSLDS, seven students were reported to NSLDS either inaccurately or untimely. Of the seven students, four students were input using incorrect effective dates of withdrawal which resulted in students not being reported to NSLDS within the required timeframe. One student was reported using an incorrect effective date and status as withdrawn when the student had graduated. In addition, two students which had accurate effective dates were not reported to NSLDS within the required timeframe. The reporting occurred from 65 to 66 days after the effective date. This is a repeat of prior year finding, 2015-004.

**Questioned Costs:**

None

**Cause:**

The University has implemented a formal policy and level of review over determining effective dates for NSLDS for all in-term withdrawals through the Office of the University Registrar. However, the review does not include students who withdraw between terms.

**Effect:**

A student's enrollment status determines eligibility for in-school status, deferment, and grace periods, as well as for the payment of interest subsidies all of which are negatively impacted by inaccurate and late reporting.



**Cornell University**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2016**

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**Recommendation:**

We recommend the University amend its formal policy to include withdrawal of students between school terms. In addition, those who process status changes should be offered additional training over the timeliness and accuracy of reporting status changes. Further, for all students who withdrew between terms, management should ensure remaining reporting was completed properly and updates are made if necessary for each student.

**Management's Response:**

See Management Views and Corrective Action Plan

**Cornell University**  
**Schedule of Status of Prior Audit Findings**  
**Year Ended June 30, 2016**

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**2015 – 001 Non - Compliance with Requirements prior to Disbursement**

**U.S. Department of Education Student Financial Aid Cluster**  
**CFDA 84.268 Federal Direct Loan Program**

**Condition:**

We reviewed sample size of 60 students who were awarded Title IV aid. Of the 60 students, all of which were disbursed Federal Direct Loans, 2 (Ithaca students) of the 60 did not have evidence of completed entrance counseling prior to disbursement.

**Status:**

A query was developed to identify entrance counseling checklists that were updated inappropriately by staff. However, this is a repeat finding in 2016 because current year testing included a student that initially began attendance in 2010 and the query did not go back that far to capture this instance. See current year finding 2016-001.

**2015 – 002 Non - Compliance with Disbursements to Ineligible Students**

**U.S. Department of Education Student Financial Aid Cluster**  
**CFDA 84.038 Federal Perkins Loan Program**

**CFDA 84.268 Federal Direct Loan Program**

**Condition:**

One student within the Graduate School out of 60 students tested was disbursed funds in the spring semester in the amount of \$36,668, however the student was not enrolled for the spring semester.

**Status:**

The \$36,668 was paid to the U. S. Department of Education in March 2015. Effective Spring 2016, all graduate students require credit hour enrollment in the financial aid system. Disbursement to all students not enrolled will be held by the system until the student file is reviewed and updated by the Office of Financial Aid and Student Employment. Based on the results of procedures performed, no reportable findings were noted during the current audit year.

**2015 - 003 Non - Compliance with Calculation of Return of Title IV Funds**

**U.S. Department of Education Student Financial Aid Cluster**  
**CFDA 84.007 Federal Supplemental Educational Opportunity Grants**

**CFDA 84.038 Federal Perkins Loan Program**

**CFDA 84.063 Federal Pell Grant Program**

**CFDA 84.268 Federal Direct Loan Program**

**Condition:**

Out of a total population of 341 students who withdrew from the University and received Title IV funding, a sample of 61 students were reviewed.

**Cornell University**  
**Schedule of Status of Prior Audit Findings**  
**Year Ended June 30, 2016**

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Twelve instances (3 in Law School, 7 in Veterinary School, and 2 in Johnson School of Management) were identified in which the dates included within the calculation of the unearned funds to be returned were incorrect which resulted in 7 errors in the amounts to be returned. In addition, these funds were not returned within the 45-day requirement per 34 CFR section 668.173(b).

In addition, there were 3 instances (2 in Undergraduate, 1 in Weill Cornell Medicine) in which funds were not returned timely, one not within the 30-day requirement per 34 CFR section 668.21(b) and two not within the 45-day requirement per 34 CFR section 668.173(b).

Funds were returned within 35 days for the 30-day requirement, and 83 days to 393 days for the 45-day requirement.

**Status:**

A withdrawal date approval policy has been implemented whereby the Office of the University Registrar reviews and approves the withdrawal dates inclusive of the class start and end dates. Further, all Return of Title IV calculations are performed by the Office of Financial Aid and Student Employment with multiple levels of review, including the University Audit Office. Based on results of procedures performed, no reportable findings were noted in the current year.

**2015 - 004 Non – Compliance with Timely and Accurate Student Enrollment Change Submissions to the National Student Loan Data System (NSLDS)**

**Department of Education Student Financial Aid Cluster**  
**CFDA 84.007 Federal Supplemental Educational Opportunity Grants**

**CFDA 84.038 Federal Perkins Loan Program**

**CFDA 84.063 Federal Pell Grant Program**

**CFDA 84.268 Federal Direct Loan Program**

**Condition:**

A sample size of 60 students who withdrew from the University either prior to or after the student began attendance, or graduated were reviewed. Of the 60 students requiring notification of the enrollment change to NSLDS, 19 students were input using incorrect effective dates of withdrawal which resulted in 2 students not being reported to NSLDS within the required timeframe. In addition, 2 students which had accurate effective dates were not reported to NSLDS within the required timeframe. The reporting occurred from 66 to 96 days after the effective date.

**Status:**

A formal policy has been implemented and level of review over determining effective dates for NSLDS for all in-term withdrawals through the Office of the University Registrar. However, this is a repeat finding in 2016 because current year testing identified that between-term withdrawals were not being reviewed. See current year finding 2016-003.





**Management Views and Corrective Action Plan  
Year Ended June 30, 2016**

The following findings were noted during the audit of Federal programs in accordance with 2 CFR 200. Management of Cornell University agrees with these findings and proposes the following Corrective Action Plan:

**Finding Number 2016-001: 001 Non - Compliance with Requirements Prior to Disbursement**

**Summary of Finding:**

In accordance with 34 CFR section 685.304, a school must ensure that entrance counseling is conducted with each Federal Direct Loan student borrower prior to making the first disbursement.

Pricewaterhouse Coopers (PwC) reviewed a sample of 60 students who were disbursed Federal Direct Loans. One student of the 60 did not have evidence of completed entrance counseling prior to disbursement. There were no questioned costs.

PwC recommends that the University ensure that individuals involved in the process receive additional training to help enable a better understanding of the process of manually documenting entrance counseling status. In addition, the University should develop a level of review over all manual changes to the checklist within the student's electronic file, to ensure that the student is appropriately updated based on the existence of supporting documentation.

**Corrective Action Plan:**

Management agrees with the importance of ensuring that entrance counseling is completed prior to disbursing federal loan funds. After the audit identifying Finding Number 2015-001, staff worked to identify and address any additional cases. Unfortunately, the query used for this review went back only to those who initially enrolled since 2013, and in the case identified in this audit the original enrollment was in 2010. A subsequent query was run and data reviewed on students back to 2010. This manager also found that we needed to expand our checklist status review.

Management will continue to ensure that entrance counseling is completed prior to disbursement of federal loans and has undertaken the following actions:

- In September 2016, the Office of Financial Aid and Student Employment implemented additional entrance counseling functionality in PeopleSoft, eliminating the reliance on potentially old and incorrect data previously reflected on the entrance counseling checklist item.

- The Office of Financial Aid and Student Employment has provided updated training to staff.
- Management will develop a protocol for the Associate Director to discuss the proposed criteria/limits being used to select the data population for review.

Responsible individuals:            Director of Financial Aid and Student Employment  
    Associate Vice Provost for Enrollment

## **2016 – 002 Non - Compliance with Requirements for Verification**

### **Summary of Finding:**

In accordance with 34 CFR sections 668.56 and 668.57, for each award year, the Secretary publishes in the Federal Registrar notice the FAFSA information, which the University and a student may be required to verify. If a student is selected for verification, a school must obtain the specified documentation.

PwC reviewed a sample of 25 students selected for verification at the Ithaca campus. Of the 25 students, two student files did not include the required documentation for verification. One student file was missing the parent's IRS transcript and one student file was missing the student's non-filing statement or IRS transcript. There were no questioned costs.

PwC recommends that the University implement a level of review over completed verifications to ensure that all required documentation has been obtained, any discrepancies have been appropriately resolved, and an appropriate verification conclusion is reached. Also, those performing verification procedures should be reminded of the need for and importance of maintaining all relevant documentation in the student's file.

### **Corrective Action Plan:**

Management agrees with the importance of collecting and reviewing all required verification documents for students who have been selected for verification. Management has undertaken the following actions:

- In September 2016, the Office of Financial Aid hired a staff person to oversee all aspects of the federal verification process, including performing a secondary review of a random selection of files that require federal verification. This review confirms that all required documentation was received and is accurately reflected in the student's file.
- Additional verification training has been provided to all staff members who perform verification reviews.
- Procedures used during file reviews have been updated to better identify the areas impacted by federal verification requirements.



Responsible individuals:            Director of Financial Aid and Student Employment  
   Associate Vice Provost for Enrollment

**2016 - 003 Non – Compliance with Timely and Accurate Student Enrollment Change Submissions to the National Student Loan Data System (NSLDS)**

**Summary of Finding:**

In accordance with 2 CFR 685.309, schools are required to confirm and report to the NSLDS the enrollment status of students who receive Federal student loans. Enrollment reporting in a timely and accurate manner is critical for effective management of the programs. Enrollment information must be reported within 30 days whenever attendance changes for a student, unless an Enrollment reporting roster will be submitted within 60 days. These changes include reductions or increases in attendance levels, withdrawals, graduations, or approved leaves of absence.

PwC reviewed a sample of 60 students from the Ithaca campus who graduated or withdrew from the University either prior to or after the student began attendance. Of the 60 students requiring notification of the enrollment change to NSLDS, seven students were reported to NSLDS either inaccurately or untimely. Of the seven students, four students were input using incorrect effective dates of withdrawal, which resulted in students not being reported to NSLDS within the required timeframe. One student was reported using an incorrect effective date and status as withdrawn when the student had graduated. In addition, two students with accurate effective dates were not reported to NSLDS within the required timeframe. The reporting occurred from 65 to 66 days after the effective date. This is a repeat of prior year finding, 2015-004.

PwC recommends that the University amend its formal policy to include withdrawal of students between school terms. In addition, those who process status changes should be offered additional training over the timeliness and accuracy of reporting status changes. In addition, for all students who withdrew between terms, management should ensure that remaining reporting was completed properly and updates were made if necessary for each student.

**Corrective Action Plan:**

Management agrees with the recommendations for additional training and for greater oversight of withdrawal dates for students who withdraw between terms. We have established the following action plan:

- The Office of the University Registrar will increase the number of training opportunities for college registrars and staff in their offices. This will be achieved by conducting required training sessions each semester, in addition to updates at the monthly college registrar meetings.



The Associate Registrar for Compliance will conduct the sessions, which will begin in January 2017.

- The Withdrawal Date Approval Policy and Process document includes information for the processing of between-term withdrawals. This document will be reviewed during the ongoing training sessions.
- The Associate Registrar for Compliance will review withdrawal dates entered in the student information system (PeopleSoft) for all students, including those who withdraw between terms. The review will occur weekly throughout the year. When incorrect or unapproved dates are identified, college registrars will be notified and students' records will be corrected.

Responsible Individual: University Registrar

Signed,

A handwritten signature in black ink, appearing to read 'C. Kim Yeoh', with a long horizontal stroke extending to the right.

C. Kim Yeoh  
Interim University Controller



July 2, 2018

Martha Pollock, President  
Cornell University  
300 Day Hall  
Ithaca, NY 14853-2801

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**RE: Final Audit Determination**  
Audit Control Number (ACN): 02-2017-80636  
OPE ID Number: 00271100

Dear President Pollock:

This letter advises Cornell University (Cornell) of the U.S. Department of Education's (Department's) final audit determination concerning the audit report of Cornell's administration of the programs authorized pursuant to Title IV of the Higher Education Act of 1965, as amended, 20 U.S.C. §§ 1070 *et seq.* (Title IV, HEA programs). This report prepared by PriceWaterHouseCoopers LLP, in accordance with the Department's Audit Guide--Audits of Federal Student Financial Assistance Programs at Participating institutions and institution Servicers--January 2000, covers the period July 1, 2016 through June 30, 2017.

The Department has reviewed Cornell's corrective action plan provided with the audit report. Enclosed is the Department's final audit determination. Also enclosed is Cornell's response to this audit. Any supporting documentation submitted with the institution's written response is not included with this final audit determination; however, it will be retained and available for inspection by Cornell upon request. Copies of the final audit determination, the institution's response, and any supporting documentation may be subject to release under the Freedom of Information Act (FOIA) and can be provided to other oversight entities after this final audit determination is issued.

Although the enclosures to this letter may not address each of the auditor's findings, the institution must take the necessary actions to correct all of the deficiencies noted in the audit report. The auditor must comment on all the actions taken by Cornell to correct each finding noted in this audit report, as well as any required actions in the enclosures to this letter, in the "Prior Audit" section of the next regularly scheduled non-Federal audit.

**Federal Student Aid**  
AN OFFICE OF THE U.S. DEPARTMENT OF EDUCATION

New York/Boston School Participation Division  
5 Post Office Square, 9<sup>th</sup> Floor, Suite 950-A, Boston, MA 02109-3921  
StudentAid.gov

The institution is advised that repeat findings in future audits or failure to satisfactorily resolve the findings of this audit may lead to an adverse administrative action. An adverse action may include the imposition of a fine, or the limitation, suspension, or termination of the eligibility of the institution pursuant to 34 C.F.R. Part 668, Subpart G.

Program records relating to the period covered by this audit must be retained until the later of: resolution of any loans, claims, or expenditures questioned in the audit, 34 C.F.R. § 668.24(e) (3)(i), or the end of the retention period applicable to the record under 34 C.F.R. §§ 668.24(e)(1) and (e)(2).

Cornell's continued cooperation throughout the audit resolution process is appreciated. If Cornell has any questions about the Department's review, please call Jennifer Desmarais at 617.289.0119.

Sincerely,

(b)(6)

Jeremy Early  
Compliance Manager  
NY/Boston School Participation Division

Enclosure: Final Audit Determination  
Corrective Action Plan

cc: Colleen Wright, Interim Director, Financial Aid and Student Employment  
Middle States Commission on Higher Education  
New York State Education Department / University of the State of New York



**ACN: 02-2017-80636**

**Cornell University**

**Finding 2017-001: Master Promissory Note (MPN) Not Maintained Prior to Disbursement, Page 72**

Out of a sample of 34 students, the auditor noted one (1) student did not have evidence of a valid MPN in his/her file. The institution disbursed \$8,000 in Federal Perkins Loan funds to the student. The students' electronic file was manually updated to note the Perkins MPN was completed; however, there was no evidence of the Perkins MPN in the student's file.

The auditors recommended the institution ensure individuals involved in the Perkins Loan disbursement process receive additional training to help ensure there is a better understanding of the process to manually document MPN's and maintain the existence of supporting documentation. In addition, the institution should develop a level of review over all manual changes to the student's electronic file to ensure they are appropriately updated based on the existence of supporting documentation.

Questioned Costs: \$8,000

**Final Audit Determination:**

Before an institution makes its first disbursement to a student, the student shall sign the promissory note and the institution shall provide the student with federally required information of the Perkins Loan program. *See 34 C.F.R. §674.16.*

In its corrective action plan, Cornell indicated the MPN process is now handled through PeopleSoft, which eliminates any manual entry to student records. The institution will review any manually entered MPN's to confirm the document was completed and a copy is maintained in the student's file. In addition, the institution will provide staff training on the Perkins Loan program. The institution confirmed the Perkins Loan funds were repaid in full and the student completed exit counseling and received all the required information about their loan at the time.

The Department has reviewed the corrective action plan, and if adhered to, it should eliminate this finding in future audits.

**ACN: 02-2017-80636**

**Cornell University**

**Finding 2017-002: Monthly Reconciliation of Direct Loan Funds not Completed, Page 73**

The auditor reviewed three (3) monthly Direct Loan reconciliations and noted two (2) were not performed timely. The institution performed the reconciliation between two (2) and four (4) months late. The person responsible for completing the monthly reconciliation retired at the end of February and the institution did not reassign the responsibility until June.

The auditors recommended the institution develop a formal plan to reassign roles and responsibilities upon an employee's departure. It was also recommended employees assigned reconciliation responsibilities receive training to ensure a better understanding of the reconciliation process and the importance of reconciling on a monthly basis and in a timely manner. In addition, the institution should develop a second level of review of the reconciliations to ensure they are prepared accurately and in a timely manner.

Questioned Costs: \$0 as noted by the auditor

**Final Audit Determination:**

To participate in the Direct Loan Program, a school must on a monthly basis, reconcile institutional records with Direct Loan funds received from the Secretary and Direct Loan disbursement records submitted to and accepted by the Secretary. *See 34 C.F.R. §685.300.*

Cornell agreed in their corrective action plan the responsibility and management of the monthly reconciliation process should be reassigned. The Associate Director of Compliance and Regulation will conduct monthly reconciliation and the Deputy Director will ensure reconciliations are accurately completed on a monthly basis.

The implementation of the institutions' corrective action plan should be reflected in the elimination of this finding in future audits.

ACN: 02-2017-80636

Cornell University

**Finding 2017-003: Incorrect/Late Return to Title IV (R2T4), Page 74**

In five (5) instances of 40 withdrawn student records reviewed, the students' R2T4 calculations were incorrect. The percentage of Title IV aid earned was calculated using an incorrect number of days for the fall semester. The calculation excluded a five-day Thanksgiving break, which resulted in an over return of funds to the Department. The institution identified the error at the end of the fall semester, corrected the calculations, corrected the students' accounts, and notified students of the corrections.

The auditors recommended the institution provide training to employees responsible for completing R2T4 calculations and ensure they have adequate regulatory knowledge. The institution also needs to ensure if changes are made to the academic calendar, the respective changes are made in *Colleague* (Cornell's student tracking system) to prevent miscalculations.

Questioned costs: \$653

**Final Audit Determination:**

When a recipient of Title IV funds withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance, the institution must determine the amount of Title IV funds that the student earned as of the student's withdrawal date. *See 34 C.F.R. § 668.22(a)*

The unearned amount of Title IV assistance to be returned is calculated by subtracting the amount of Title IV assistance earned by the student as calculated from the amount of Title IV aid that was disbursed to the student as of the date of the institution's determination that the student withdrew. *See 34 C.F.R. § 668.22(e)(4)*

In the case of a program that is measured in credit hours, by dividing the total number of calendar days in the payment period or period of enrollment into the number of calendar days completed in that period as of the student's withdrawal date. The total number of calendar days in a payment period or period of enrollment includes all days within the period that the student was scheduled to complete, except that scheduled breaks of at least five consecutive days are excluded from the total number of calendar days in a payment period or period of enrollment and the number of calendar days completed in that period. *See 34 C.F.R. § 668.22(f)*

Cornell indicated in their corrective action plan it has implemented additional actions to ensure the academic calendar is reviewed yearly by the financial aid and student employment staff members involved in the R2T4 process. Cornell is in the process of determining if the academic calendar can be maintained in the PeopleSoft system, and if feasible, the update will be implemented in the 2018-2019 academic year. Since the specific errors were already corrected, the Department will not take any additional action.



The Department has reviewed the corrective action, and if adhered to, it should eliminate this finding in future audits.

**ACN: 02-2017-80636**

**Cornell University**

**Finding 2017-004: Incorrect/Untimely Reporting to the National Student Loan Data System (NSLDS), Page 75**

Out of a sample of 60 students, the auditor noted 6 (six) students had either inaccurate or untimely reporting to NSLDS. Two (2) students had incorrect effective withdrawal dates. Four (4) students had accurate effective dates but were reported between 61 to 200 days late.

The auditors recommended the institution communicate its formal policy and provide adequate training to the individuals responsible for updating a student's electronic file to ensure dates are reported correctly to NSLDS. In addition, it was recommended the institution include all students with status changes during the 60-day reporting period. For status changes processed towards the end of the term, it was recommended the institution extend its enrollment reporting to ensure all status changes are reported timely to NSLDS.

This is a repeat finding from the institutions' fiscal year ending June 30, 2016 compliance audit.

Questioned Costs: \$0 as noted by the auditor

**Final Audit Determination:**

Upon receipt of an enrollment report from the Secretary, a school must update all information included in the report and return the report to the Secretary. In the manner and format prescribed by the Secretary; and within the timeframe prescribed by the Secretary. Unless it expects to submit its next updated enrollment report to the Secretary within the next 60 days, a school must notify the Secretary within 30 days after the date the school discovers that a loan under title IV of the Act was made to or on behalf of a student who was enrolled or accepted for enrollment at the school, and the student has ceased to be enrolled on at least a half-time basis or failed to enroll on at least a half-time basis for the period for which the loan was intended; or a student who is enrolled at the school and who received a loan under title IV of the Act has changed his or her permanent address. *See 34 C.F.R. §685.309(b).*

Cornell indicated in their corrective action plan it had made a comprehensive update to its NSLDS reporting process. The process now includes additional monthly reports, manual updates, training for reporting, and an updates to its business process documentation to ensure those involved in the processing of NSLDS records have a full and detailed understanding of the reporting process and the programming logic of the enrollment file. The two errors noted by the auditor were updated manually and corrections were confirmed by the auditor during the audit process.

Due to the repeat nature of this finding, Cornell is reminded failure to correct deficiencies which have been previously cited in audits and program reviews may result in the institution being referred to the Department's Administrative Actions and Appeals Service Group (AAASG) for possible administrative action. Such actions may include a fine and/or the limitation, suspension

or termination of the institution's eligibility to participate in the federal student financial aid programs, pursuant to 34 C.F.R, Part 668, Subpart G. If AAASG initiates an action, that office will notify the institution and will include, at that time, information on institutional appeal rights and procedures.

The Department has reviewed Cornell's corrective action plan. Based on the institutions submission, the Department has determined the updated policies and reporting process, if adhered to, will eliminate this finding in future audits.



# **Cornell University**

**Report on Federal Awards in  
Accordance with the Uniform Guidance  
June 30, 2017  
EIN: 15-0532082**

# Cornell University

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June 30, 2017

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## **Report of Independent Auditors**

To the Board of Trustees  
Cornell University

### **Report on the Consolidated Financial Statements**

We have audited the accompanying consolidated financial statement of Cornell University (the "University"), which comprise the consolidated statement of financial position as of June 30, 2017, and the related consolidated statements of activities and of cash flows for the year then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Consolidated Financial Statements***

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on the consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the University's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Opinion***

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Cornell University as of June 30, 2017, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.





### ***Other Matters***

We have previously audited the consolidated balance sheet as of June 30, 2016, and the related consolidated statements of activities and cash flows for the year then ended (not presented herein), and in our report dated October 27, 2016, we expressed an unmodified opinion on those consolidated financial statements. In our opinion, the information set forth in the accompanying summarized financial information as of June 30, 2016 and for the year then ended is consistent, in all material respects, with the audited consolidated financial statements from which it has been derived.

### ***Other Information***

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards for the year ended June 30, 2017 is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 25, 2017 on our consideration of the University's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the University's internal control over financial reporting and compliance.

*PricewaterhouseCoopers LLP*

October 25, 2017

**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION**  
AS OF JUNE 30, 2017 AND JUNE 30, 2016 (in thousands)

	2017	2016
<b>Assets</b>		
1 Cash and cash equivalents	\$ 181,265	\$ 182,096
2 Accounts receivable, net (note 2-A)	392,435	404,061
3 Contributions receivable, net (note 2-B)	902,846	986,322
4 Prepaid expenses and other assets	136,032	140,377
5 Student loans receivable, net (note 2-C)	79,211	80,956
6 Investments (note 3)	7,124,578	6,587,175
7 Land, buildings, and equipment, net (note 4)	4,256,807	4,009,285
8 Funds held in trust by others (note 5)	110,917	124,960
9 Total assets	<u>\$ 13,184,091</u>	<u>\$ 12,515,232</u>
<b>Liabilities</b>		
10 Accounts payable and accrued expenses	\$ 637,597	\$ 713,414
11 Deferred revenue and other liabilities	190,025	195,448
12 Obligations under split interest agreements (note 5)	133,459	135,444
13 Deferred benefits (note 6)	610,516	656,410
14 Funds held for others (note 7)	137,093	153,065
15 Obligations under capital leases (note 9)	67,842	4,359
16 Bonds and notes payable (note 8)	1,332,261	1,567,368
17 Government advances for student loans	50,679	50,730
18 Total liabilities	<u>3,159,472</u>	<u>3,476,238</u>
<b>Net assets (note 11)</b>		
19 Unrestricted	3,120,525	2,698,090
20 Temporarily restricted	3,329,946	3,204,004
21 Permanently restricted	3,574,148	3,136,900
22 Total net assets	<u>10,024,619</u>	<u>9,038,994</u>
23 Total liabilities and net assets	<u>\$ 13,184,091</u>	<u>\$ 12,515,232</u>

*The accompanying notes are an integral part of the consolidated financial statements.*

**CONSOLIDATED STATEMENT OF ACTIVITIES FOR THE YEAR-ENDED JUNE 30, 2017 (in thousands)**  
(WITH SUMMARIZED INFORMATION FOR THE YEAR-ENDED JUNE 30, 2016)

	Unrestricted	Temporarily Restricted
<b>Operating revenues</b>		
1 Tuition and fees	\$ 1,044,627	\$ -
2 Scholarship allowance	(367,731)	-
3 Net tuition and fees	676,896	-
4 State and federal appropriations	150,912	-
5 Grants, contracts and similar agreements		
6 Direct	451,023	-
7 Indirect cost recoveries	146,037	-
8 Contributions	88,777	208,851
9 Investment return, distributed	213,667	142,237
10 Medical Physician Organization	1,050,433	-
11 Auxiliary enterprises	162,433	-
12 Educational activities and other sales and services	722,590	-
13 Net assets released from restrictions	356,928	(356,928)
14 Total operating revenues	4,019,696	(5,840)
<b>Operating expenses (note 10)</b>		
15 Compensation and benefits	2,585,582	-
16 Purchased services	315,228	-
17 Supplies and general	655,409	-
18 Maintenance and facilities costs	132,302	-
19 Interest expense (note 8)	52,635	-
20 Depreciation	280,176	-
21 Total operating expenses	4,021,332	-
22 Change in net assets from operating activities	(1,636)	(5,840)
<b>Nonoperating revenues and (expenses)</b>		
23 State appropriations for capital acquisitions	45,096	-
24 Grants, contracts and similar agreements for capital acquisitions	31,168	-
25 Contributions for capital acquisitions, trusts and endowments	10,258	69,391
26 Investment return, net of amount distributed	147,906	237,496
27 Change in value of split interest agreements	19,979	(16,111)
28 Pension and postretirement changes	64,213	-
29 Swap interest and change in value of interest rate swaps	55,560	-
30 Other	(8,659)	-
31 Net asset released for capital acquisitions and reclassifications	58,550	(158,994)
32 Change in net assets from nonoperating activities	424,071	131,782
33 Change in net assets	422,435	125,942
34 Net assets, beginning of the year	2,698,090	3,204,004
35 Net assets, end of the year	\$ 3,120,525	\$ 3,329,946

The accompanying notes are an integral part of the consolidated financial statements.



Permanently Restricted	2017 Total	2016 Total	
\$ -	\$ 1,044,627	\$ 998,942	1
-	(367,731)	(352,179)	2
-	676,896	646,763	3
-	150,912	149,138	4
-			5
-	451,023	444,818	6
-	146,037	142,010	7
-	297,628	266,629	8
-	355,904	327,906	9
-	1,050,433	982,430	10
-	162,433	160,853	11
-	722,590	688,667	12
-	-	-	13
-	4,013,856	3,809,214	14
-			
-	2,585,582	2,442,735	15
-	315,228	313,165	16
-	655,409	666,041	17
-	132,302	122,324	18
-	52,635	56,803	19
-	280,176	258,698	20
-	4,021,332	3,859,766	21
-			
-	(7,476)	(50,552)	22
-			
-	45,096	41,604	23
-	31,168	39,592	24
310,886	390,535	245,669	25
19,612	405,014	(467,085)	26
6,703	10,571	(4,236)	27
-	64,213	(131,152)	28
-	55,560	(119,020)	29
(397)	(9,056)	2,763	30
100,444	-	-	31
437,248	993,101	(391,865)	32
437,248	985,625	(442,417)	33
3,136,900	9,038,994	9,481,411	34
\$ 3,574,148	\$ 10,024,619	\$ 9,038,994	35

# CONSOLIDATED STATEMENTS OF CASH FLOWS

FOR THE YEARS-ENDED JUNE 30, 2017 AND JUNE 30, 2016 (in thousands)

	2017	2016
<b>Cash flows from operating activities</b>		
1 Change in net assets	\$ 985,625	\$ (442,417)
Adjustments to reconcile change in net assets		
to net cash provided/(used) by operating activities		
2 Proceeds from contributions for capital acquisitions, trusts and endowments	(464,383)	(293,552)
3 Depreciation and amortization	271,339	253,481
4 Net realized and unrealized (gain)/loss on investments	(672,248)	202,286
5 Pension and postretirement changes	(64,213)	131,152
6 Change in value of interest rate swaps	(81,451)	89,965
7 Bond call premium	18,973	-
8 Loss on disposals of land, building, and equipment	7,470	4,181
9 Other adjustments	(10,825)	(22,101)
Change in assets and liabilities		
10 Accounts receivable, net	11,626	10,546
11 Contributions receivable, net	83,476	107,521
12 Prepaid expenses and other assets	(4,703)	(5,751)
13 Accounts payable and accrued expenses	(1,700)	19,757
14 Deferred revenue and other liabilities	(5,423)	4,489
15 Obligations under split interest agreements	12,058	(10,992)
16 Deferred benefits	18,319	(2,316)
17 Net cash provided/(used) by operating activities	103,940	46,249
<b>Cash flows from investing activities</b>		
18 Proceeds from the sale and maturities of investments	17,338,583	9,900,735
19 Purchase of investments	(17,181,628)	(9,723,130)
20 Acquisition of land, buildings, and equipment (net)	(453,370)	(450,016)
21 Student loans granted	(12,655)	(17,273)
22 Student loans repaid	14,974	13,090
23 Change in funds held for others, net of unrealized (gain)/loss on investments	(29,034)	(28,102)
24 Net cash used by investing activities	(323,130)	(304,696)
<b>Cash flows from financing activities</b>		
Proceeds from contributions for capital acquisitions, trusts and endowments		
25 Investment in endowments	395,753	207,687
26 Investment in physical plant	65,202	81,219
27 Investment subject to living trust agreements	3,428	4,646
28 Principal payments of bonds, notes payable and capital leases	(279,731)	(181,860)
29 Proceeds from issuance of bonds and notes payable	52,731	154,068
30 Bond call premium, bond premium and issuance costs	(18,973)	27,292
31 Government advances for student loans	(51)	(2,262)
32 Net cash provided by financing activities	218,359	290,790
33 Net change in cash and cash equivalents	(831)	32,343
34 Cash and cash equivalents, beginning of year	182,096	149,753
35 Cash and cash equivalents, end of year	\$ 181,265	\$ 182,096
<b>Supplemental disclosure of cash flow information</b>		
36 Cash paid for interest	\$ 61,497	\$ 61,725
37 Increase/(decrease) in construction payables, non-cash activity	\$ 7,334	\$ 9,895
38 Assets acquired under capital leases	\$ 64,267	\$ 1,561
39 Gifts-in-kind	\$ 10,250	\$ 16,562

The accompanying notes are an integral part of the consolidated financial statements.

## 1. SIGNIFICANT ACCOUNTING POLICIES

### A. Description of the Organization

Founded in 1865, Cornell University (“the University”) is dedicated to a mission of learning, discovery, and engagement. Cornell is a private university, the federal land-grant institution of New York State, and a member of the Ivy League. Cornell administers four contract colleges, which are also units of the State University of New York. Described as the first truly American university because of its founders’ revolutionary egalitarian and practical vision of higher education, the University is dedicated to its land-grant mission of outreach and public engagement. Cornell’s community includes almost 23,400 students, nearly 4,000 faculty, and approximately 278,000 alumni who live and work across the globe.

The University comprises colleges and schools in Ithaca, New York (seven undergraduate units and four graduate and professional units), New York City (two medical graduate and professional units, together with its physician organization referred to collectively as “Weill Cornell Medicine”), and Doha, Qatar (the “Weill Cornell Medical College in Qatar”). Also in New York City, the Cornell Tech campus offers graduate programs in applied sciences, including two programs offered jointly with the Technion - Israel Institute of Technology under the auspices of the Joan and Irwin Jacobs Technion-Cornell Institute (“Jacobs Institute”).

The University is subject to the common administrative authority and control of the Cornell University Board of Trustees. The University is prohibited from using funds attributable to the contract colleges (i.e., those colleges operated by the University on behalf of New York State) for other units of the University. Except as specifically required by law, the contract and endowed colleges at Ithaca, Cornell Tech in New York City, and Weill Cornell Medicine (“WCM”) are, to the extent practicable, governed by common management principles and policies determined at the private discretion of the University. In addition to the activities of the endowed and contract colleges, the University’s subsidiaries and certain affiliated organizations are included in the consolidated financial statements. All significant intercompany transactions and balances are eliminated in the accompanying consolidated financial statements.

### B. Basis of Presentation

The accompanying consolidated financial statements are prepared in accordance with U.S. generally accepted accounting principles (“GAAP”). Net assets, revenues, gains, and losses are categorized based on the existence or absence of donor-imposed restrictions.

The University’s Board of Trustees, with consideration to the actions, reports, information, advice, and counsel provided by its duly constituted committees and appointed officers of the University, including University Counsel, has instructed the University to preserve the historical dollar value of donor-restricted (true) endowment funds, absent explicit donor direction to the contrary. As a result, the University classifies as permanently restricted net assets the original gift value of true endowments, plus any subsequent gifts and accumulations made in accordance with the directions of the applicable gift instruments. In accordance with accounting standards, the portion of the true endowment fund not classified as permanently restricted net assets is classified as temporarily restricted net assets except when the fair value of the endowment fund is less than its historical dollar value. For these “underwater” funds, the difference between historic dollar value and fair value is reflected in unrestricted net assets.

Temporarily restricted net assets also include gifts and appropriations from the endowment that can be expended, but for which the donors’ purpose restrictions have not yet been met, as well as net assets with explicit or implied time restrictions, such as pledges and split interest agreements. Expiration of donor restrictions is reported in the consolidated statement of activities as a reclassification from temporarily restricted net assets to unrestricted net assets on the net assets released from restriction lines.

Unrestricted net assets are the remaining net assets of the University.



### C. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and in bank accounts, money market funds, and other temporary investments held for working capital purposes with an original maturity term of ninety days or less. The carrying amount of cash equivalents approximates fair value because of their short terms of maturity. Cash that is part of the University's investment portfolio is reported as investments and included in Note 3.

### D. Contributions

Contributions, including unconditional promises to give (pledges), are recognized as revenues in the appropriate categories of net assets in the periods received. A pledge is recorded at the present value of estimated future cash flows, based on an appropriate discount rate determined by management at the time of the contribution. Amortization of this discount in subsequent years is included in contribution revenue. A contribution of assets other than cash is recorded at its estimated fair value on the date of the contribution. Contributions for capital projects, endowments, and similar funds are reported as non-operating revenues. Conditional promises to donate to the University are not recognized until the conditions are substantially met.

Temporarily restricted net assets include contributions to the University and to the Cornell University Foundation (the Foundation), an affiliated entity that is included in the consolidated financial statements. The Foundation maintains a donor-advised fund for which the donors can make recommendations to the fund's trustees regarding distributions to the University or other charitable organizations. Distributions from the Foundation to external charitable organizations are recorded as non-operating expenses.

### E. Investments

The University values certain financial and non-financial assets and liabilities, on a recurring basis, in accordance with a hierarchy that categorizes and prioritizes the sources used to measure and disclose fair value. Fair value is defined as the price associated with an orderly transaction between market participants at the measurement date. This fair-value hierarchy is broken down into three levels based on inputs that market participants would use in valuing the financial instruments, which is based on market data obtained from sources independent of the University. The hierarchy of inputs used to measure fair value, and the primary valuation methodologies used by the University for assets and liabilities measured at fair value, are disclosed below.

Investment income is recorded on an accrual basis, and purchases and sales of investment securities are reflected on a trade-date basis. Realized gains and losses are calculated using average cost for securities sold.

Investment return included in operating revenues consists of amounts appropriated by the Board of Trustees from the pooled endowment, as well as income and realized gains and losses on investments from working capital and non-pooled endowments and similar funds. Unrealized gains and losses on investments, any difference between total return and amounts appropriated from the pooled endowment, and income and realized gains reinvested per donor restrictions are reported as non-operating activities.

### F. Fair-Value Hierarchy

The University values certain financial and non-financial assets and liabilities, on a recurring basis, in accordance with a hierarchy that categorizes and prioritizes the sources used to measure and disclose fair value. Fair value is defined as the price associated with an orderly transaction between market participants at the measurement date. This fair-value hierarchy is broken down into three levels based on inputs that market participants would use in valuing the financial instruments, which is based on market data obtained from sources independent of the University. The hierarchy of inputs used to measure fair value, and the primary valuation methodologies used by the University for assets and liabilities measured at fair value, are disclosed below.

The fair value of Level 1 securities is based upon quoted prices in accessible active markets for identical assets. Market price data is generally obtained from exchange or dealer markets. The University does not adjust the quoted price for such assets.

The fair value of Level 2 securities is based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data. Inputs are obtained from various sources, including market participants, dealers, and brokers. In determining fair value of financial instruments, the University considers factors such as interest-rate yield curves, duration of the instrument, and counterparty credit



risk. The fair value of Level 2 securities is determined using multiple valuation techniques including the market approach, income approach, or cost approach.

The fair value of Level 3 securities is based upon valuation techniques that use significant unobservable inputs.

Inputs used in applying the various valuation techniques refer to the assumptions that are used to make valuation decisions. Inputs may include price information, credit data, liquidity statistics, and other factors. A financial instrument's level within the fair-value hierarchy is based on the lowest level of any input that is significant to the fair-value measurement. The University considers observable data to be market data that is readily available and reliable and provided by independent sources. The categorization of a financial instrument within the fair-value hierarchy is, therefore, based upon the pricing transparency of the instrument, and does not correspond to the University's perceived risk of that instrument.

#### **G. Derivative Instruments**

The University has approved the use of derivatives by outside investment managers, based on investment guidelines negotiated at the time of a manager's appointment. The derivatives are used to adjust fixed income durations and rates, to create "synthetic exposures" to certain types of investments, and to hedge foreign currency fluctuations. The University records the fair value of a derivative instrument within the applicable portfolio. The change in the fair value of a derivative instrument held for investment is included in non-operating investment return in the consolidated statement of activities.

In addition, the University holds other derivatives to manage its current and/or future long-term debt. These instruments are recorded at fair value as either prepaid or accrued expenses in the consolidated statement of financial position, and the swap interest and change in fair value is recorded as non-operating activity in the consolidated statement of activities.

Derivatives involve counterparty credit exposure. To minimize this exposure, the University manages counterparty risk by limiting swap exposure for each counterparty and monitoring the financial health of swap counterparties, and has structured swap documents to limit maximum loss in the event of counterparty default.

#### **H. Land, Buildings, and Equipment**

Land, buildings, and equipment are stated in the consolidated statement of financial position at cost on the date of acquisition or at fair value on the date of donation, net of accumulated depreciation. Depreciation is computed using the straight-line method over the estimated useful life of the asset, and is reflected as an operating expense. Expenditures associated with the construction of new facilities are recorded as construction in progress until the projects are completed.

The University's collections of art, rare books, and other property have been acquired through purchases and contributions since the University's inception. They are recognized as capital assets and are reflected, net of accumulated depreciation, in the consolidated statement of financial position. A collection received as a gift is recorded at fair value as an increase in net assets in the year in which it is received.

#### **I. Split Interest Agreements**

The University's split interest agreements with donors consist primarily of charitable gift annuities, pooled income funds, and charitable trusts for which the University serves as trustee. Assets held in trust are either separately invested or included in the University's investment pools in accordance with the agreements. Contributions of split interest agreements, net of related liabilities, increase temporarily restricted net assets or permanently restricted net assets. Liabilities associated with charitable gift annuities and charitable trusts represent the present value of the expected payments to the beneficiaries based on the terms of the agreements. Pooled income funds are recognized at the net present value of the net assets expected at a future date. Gains or losses resulting from changes in fair value, changes in assumptions, and amortization of discount are recorded as changes in value of split interest agreements in the appropriate restriction categories in the non-operating section of the consolidated statement of activities.

#### **J. Funds Held in Trust by Others**

Funds held in trust by others represent resources that are not in the possession or under the control of the University. These funds are administered by outside trustees, with the University receiving income or residual interest. Funds held in trust by others are recognized at the estimated fair value of assets or the present value of future cash flows due to the University when the irrevocable trust is established or the University is notified of its existence. Gains or losses resulting from changes in fair value are recorded as non-operating activities in the consolidated statement of activities.



#### K. Endowments

The responsibility for accepting, preserving, and managing those funds entrusted to the University rests, by law, with the Board of Trustees; however, the Trustees have delegated authority for investment decisions to the Investment Committee of the Board of Trustees. The Investment Committee determines investment policy, objectives, and guidelines, including allocation of assets between classes of investments.

The University's investment objective for its endowment assets is to maximize total return within reasonable risk parameters, specifically to achieve a total return, net of expenses, of at least five percent in excess of inflation, as measured by the Consumer Price Index over rolling five-year periods. The achievement of favorable investment returns enables the University to distribute over time increasing amounts from the endowment so that present and future needs can be treated equitably in inflation-adjusted terms. Diversification is a key component of the University's standard for managing and investing endowment funds, and asset allocation targets are subject to ongoing reviews by the Investment Committee of the Board of Trustees.

The University applies the "prudent person" standard when deciding whether to appropriate or accumulate endowment funds, and considers the following factors: the duration and preservation of the endowment fund, the purposes of the institution and the endowment fund, the general economic conditions including the potential effect of inflation or deflation, the expected total return of the fund, other resources of the University, the needs of the University and the fund to make distributions and preserve capital, and the University's investment policy.

The Board authorizes an annual distribution from endowment funds that is within a target range of 4.4 percent to 5.9 percent of a 12-quarter rolling average of the unit fair value. The Trustees may occasionally make step adjustments, either incremental or decremental, based on prior investment performance, current market conditions, and/or any of the factors for prudent judgment described above. Total distributions, or spending, are presented as investment return, distributed, on the consolidated statement of activities, and includes endowment payout and an administrative fee that supports the investment and stewardship costs of the University endowment.

The New York Prudent Management of Institutional Funds Act ("NYPMIFA") established a requirement related to appropriations from endowments for which the fair value falls below the historic dollar value ("underwater"). The University, in compliance with NYPMIFA, notified available donors who had established endowments prior to September 17, 2010 of the new law, and offered these donors the option of requiring the University to maintain historical dollar value for their endowment funds. A minority of donors requested this option; for those who did, the University has designed procedures to ensure that the University maintains historical dollar value by not expending the payout on any underwater fund.

#### L. Sponsored Agreements

Revenues under grants, contracts, and similar agreements are recognized at the time expenditures are incurred. These revenues include the recovery of facilities and administrative costs, which are recognized according to negotiated predetermined rates. Amounts received in advance and in excess of incurred expenditures are recorded as deferred revenues.

#### M. Medical Physician Organization

The Medical Physician Organization ("MPO") provides the management structure for the practice of medicine at the WCM academic medical center and the Physician Organization Network. In addition to conducting instructional and research activities, physician members generate clinical practice income from their professional services to patients. MPO revenue represents patient care and management service agreement fees. Expenses of the clinical practice, including physician compensation, administrative operations, and provision for uncollectible accounts, are reflected as University expenses.

#### N. Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues, and expenses during the reporting period. Management's assumptions are primarily related to the appropriate discount rate for the purposes of fair-value calculations, to allowances for doubtful accounts and contractual allowances, and to self-insured risks. Actual results may differ from those estimates.



#### O. Comparative Financial Information

The consolidated statement of activities includes prior-year information in summary form rather than by restriction class. Such information does not include sufficient detail to constitute a presentation of prior-year data in conformity with U.S. GAAP. Accordingly, such information should be read in conjunction with the University's consolidated financial statements for the prior fiscal year from which the summarized information was derived.

#### P. Accounting Pronouncements

In April 2015, the Financial Accounting Standards Board ("FASB") issued ASU 2015-03—Imputation of Interest (Subtopic 835-30): Simplifying the Presentation of Debt Issuance Costs, to reduce the cost and complexity in presentation of debt issuance cost by aligning its presentation with the debt discount or premium. This update requires all costs incurred to issue debt to be presented in the balance sheet as a direct deduction from the carrying value of the associated debt liability. The effective date of this change for the University was the fiscal year ended June 30, 2017. Implementation of this standard update resulted in the reclassification of \$7.5 million and \$10.7 million from the prepaid expenses and other assets line to the bonds and notes payable line for the fiscal years ended June 30, 2017 and 2016, respectively. The unamortized issuance costs have been added to the unamortized premium and issuance costs line in the Summary of Bonds and Notes Payable table in Note 8.

In April 2015, the FASB also issued ASU 2015-05—Intangibles - Goodwill and Other Internal-Use Software (Subtopic 350-40): Customer's Accounting for Fees Paid in a Cloud Computing Arrangement, which provides guidance to help entities evaluate whether a cloud computing arrangement includes a software license. If there is contractual right to take possession of software at any time during its hosting period without significant penalty, and it is feasible to either run the software on the University's hardware or contract with another party unrelated to the vendor to host the software, then the contract (or portion thereof) is accounted for as an acquisition of software. Otherwise, the contract is accounted for as a service contract (i.e., expensed). The effective date of this change for the University was the fiscal year ended June 30, 2017. The University performed an analysis of its cloud computing arrangements and determined that no contracts met the criteria as software acquisition under this new standard.

In March 2017, the FASB issued ASU 2017-07—Compensation—Retirement Benefits (Topic 715): Improving the Presentation of Net Periodic Pension Cost and Net Periodic Postretirement Benefit Cost. Currently, net periodic costs are recorded as operating expenses and are comprised of: service costs, interest costs, expected return on assets, and amortized net loss/(gain). This accounting standard allows only the service costs to be presented as operating expenses; the other elements of the net periodic costs must be considered non-operating. The effective date of this change is the fiscal year ending June 30, 2019; however, the University has elected to adopt this standard for the fiscal year ended June 30, 2017. The impact of this presentation change is a reclassification of \$17.6 million and \$7.8 million, from operating to non-operating expense, for the years ended June 30, 2017 and 2016, respectively. The pension and postretirement changes line on the consolidated statement of activities includes both the change in funded status and the other components of net periodic costs. These two amounts are separately disclosed in the Summary of Obligations and Funded Status table in Note 6C.

In May 2014, the FASB issued ASU 2014-09—Revenue from Contracts with Customers (Topic 606) at the conclusion of a joint effort with the International Accounting Standards Board to create common revenue recognition guidance for U.S. GAAP and international accounting standards. This framework ensures that entities appropriately reflect the consideration to which they expect to be entitled in exchange for goods and services, by allocating transaction price to identified performance obligations, and recognizing that revenue as performance obligations are satisfied. Qualitative and quantitative disclosures will be required to enable users of financial statements to understand the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. In August of 2015, FASB issued ASU 2015-14—Revenue from Contracts with Customers (Topic 606): Deferral of the Effective Date, which makes ASU 2014-09 effective for the fiscal year ending June 30, 2019. The University is planning for the implementation of this new standard.

In February 2016, the FASB issued ASU 2016-02—Leases (Topic 842) which provides accounting guidance for leases from both the lessor's and lessee's perspective. The main difference between previous GAAP and Topic 842 is the recognition of lease assets and lease liabilities by lessees for those leases classified as operating leases; however, the University will evaluate other impacts of the new guidance. The new standard will be effective in the fiscal year ending June 30, 2020. The University has begun its planning for implementation of this new standard.

In August 2016, the FASB issued ASU 2016-14—Not-for-Profit Entities (Topic 958): Presentation of Financial Statements for Not-for-Profit Entities to improve the information presented in financial statements and notes about a not-for-profit entity's liquidity, financial performance, and cash flows. The significant changes under the new guidance include the reduction of net asset classifications to two categories based on the existence or absence of donor restrictions, and addi-



tional disclosure requirements related to board designation of net assets, and related to the liquidity and availability of the entity's financial assets. ASU 2016-14 is effective for the fiscal year ending June 30, 2019. The University is planning for the implementation of this new standard.

#### Q. Reclassifications

The University reclassified certain lines in the consolidated statement of financial position to conform to the current year presentation. These changes impacted the prepaid expenses and other assets, deferred revenue and other liabilities, and bonds and notes payable lines. In addition, changes impacting the consolidated statement of activities were made on the compensation and benefits and the pension and postretirement changes lines due to the early adoption of ASU 2017-07, and certain prior year expenses within the purchased services and supplies and general lines to conform to the current year presentation. Also, the impact of net settlements of the interest rate swaps was reclassified from interest expense to the swap interest and change in value of interest rate swaps line. Finally, revenue from WCM's agreement with New York-Presbyterian Hospital was reclassified from MPO revenue to the educational activities and other sales and services line.

#### R. Income Taxes

The University is a not-for-profit organization as described in Section 501(c)(3) of the Internal Revenue Code and is generally exempt from income taxes on related income pursuant to the appropriate sections of the Internal Revenue Code. In accordance with the accounting standards, the University evaluates its income tax position each fiscal year to determine whether the position is more likely than not to be sustained if examined by the applicable taxing authority. This review had no material impact on the University's consolidated financial statements.

## 2. RECEIVABLES

#### A. Accounts Receivable

The University's receivables from the sources identified in the table below are reviewed and monitored for aging and other factors that affect collectability.

Accounts receivable from the following sources were outstanding as of June 30:

	2017	2016
Grants and contracts	\$ 95,361	\$ 85,386
New York Presbyterian Hospital and other affiliates	40,484	44,603
Patients (net of contractual allowances)	118,608	131,669
Reinsurance receivable	103,726	102,891
Student accounts	13,659	16,095
Other	60,339	59,329
Gross accounts receivable	\$ 432,177	\$ 439,973
Less: allowance for doubtful accounts	(39,742)	(35,912)
Net accounts receivable	\$ 392,435	\$ 404,061

The patient accounts receivable for medical services was comprised of the following at June 30, 2017 and 2016, respectively: commercial third parties 67.3 percent and 64.4 percent; federal/state government 16.7 percent and 15.3 percent; and patients 16.0 percent and 20.2 percent. Note 12 provides additional information related to the reinsurance receivable.

Other accounts receivable include receivables from other government agencies, matured bequests, and receivables from other operating activities.

#### B. Contributions Receivable

Unconditional promises to give, or pledges, are recorded in the consolidated financial statements at present value using discount rates ranging from 1.0 percent to 7.0 percent. The methodology for estimating uncollectible amounts is based on an analysis of the historical collectability of contributions receivable. Contributions are expected to be realized as follows:

SUMMARY OF CONTRIBUTIONS RECEIVABLE

	2017	2016
Less than one year	\$ 372,009	\$ 366,885
Between one and five years	413,276	561,661
More than five years	242,001	155,652
Gross contributions receivable	\$ 1,027,286	\$ 1,084,198
Less: unamortized discount	(96,517)	(67,371)
Less: allowance for uncollectible amounts	(27,923)	(30,505)
Net contributions receivable	\$ 902,846	\$ 986,322

Contributions receivable as of June 30 are intended for the following purposes:

EXPECTED PURPOSE OF CONTRIBUTIONS RECEIVABLE

	2017	2016
Program support	\$ 469,049	\$ 521,273
Capital purposes	184,457	289,949
Long-term support	249,340	175,100
Net contributions receivable	\$ 902,846	\$ 986,322

At June 30, 2017, conditional promises not reflected in the consolidated financial statements, which consist primarily of bequest intentions and conditional promises with significant requirements, were \$460,329.

**C. Student Loans Receivable**

In keeping with Ezra Cornell's vision, the University has a "need-blind" policy of admission. Many students receive financial aid that consists of scholarship/fellowship grants, work-study opportunities and, when appropriate, student loans.

Student loan programs are funded by donor contributions, other institutional sources, and governmental programs, primarily the Federal Perkins Loan Program. The amounts received from the federal government's portion of the Perkins program are ultimately refundable to the federal government and are reported as a liability on the University's consolidated statement of financial position as government advances for student loans.

Credit worthiness is not a factor when granting a student a loan from institutional or federal resources; the loan is based on financial need. However, once the loan is in repayment status, the University monitors, no less than quarterly, the aging of the student loans receivable. If a loan is 75 days past due, the University generally will not release a transcript and/or diploma. If the loan is 180 days past due, the University evaluates whether to assign the account to an external agency for collection.

The Cornell University Bursar authorizes any write-off of a student loan receivable; such write-offs are based primarily on the aging report and an evaluation of any recent activity in the account. Overall default rates and general economic conditions are evaluated at least annually. The University, because of its close and continuing relationship with its students and graduates, seeks to work closely with the students to help ensure repayment. At June 30, 2017, the average default rate approximated 9.1 percent, with a rate of approximately 2.2 percent on the federal revolving loan portfolio. Student loans are considered to be in default status when over 150 days past due. The average rate includes both the federal loans and the institutional loans.

Student loans are often subject to unique restrictions and conditions and, therefore, it is not practical to determine their fair values. The allowance for doubtful accounts is for all loans, whether in repayment status or not.

The two tables below provide additional information about the student loan receivables and the allowances associated with federal and institutional loan programs.



SUMMARY OF STUDENT LOANS RECEIVABLE

	2017			2016
	Receivable	Allowance	Net receivable	Net receivable
Federal revolving loans	\$ 49,365	\$ (1,396)	\$ 47,969	\$ 51,714
Institutional loans	34,133	(2,891)	31,242	29,242
Total student loans receivable	\$ 83,498	\$ (4,287)	\$ 79,211	\$ 80,956

CHANGE IN STUDENT LOAN ALLOWANCE

	2017			2016
	Federal revolving	Institutional	Total allowance	Total allowance
Allowance at beginning of year	\$ (2,360)	\$ (2,501)	\$ (4,861)	\$ (4,647)
Current year provisions	964	(138)	826	34
Current year write-offs	-	(252)	(252)	(248)
Allowance at end of year	\$ (1,396)	\$ (2,891)	\$ (4,287)	\$ (4,861)

### 3. INVESTMENTS

#### A. General Information

The University's investments are overseen by the Investment Committee of the Board of Trustees. The University's investment strategy incorporates a diversified asset allocation approach and maintains, within defined limits, exposure to the movements of the world equity, fixed income, commodities, real estate, and private equity markets. Based on guidelines established by the Investment Committee, the University's Investment Office directs the investment of endowment and trust assets, certain working capital, and temporarily invested expendable funds.

The University maintains a number of investment pools or categories for specific purposes as follows:

INVESTMENT POOLS/CATEGORIES AT FAIR VALUE

	2017	2016
Long-term investments (LTI)		
Long-term investment pool (LTIP)	\$ 6,363,271	\$ 5,629,008
Other LTI	394,477	343,333
Total LTI	\$ 6,757,748	\$ 5,972,341
Intermediate-term	62	277,263
Separately invested and other assets	366,768	337,571
Total investments	\$ 7,124,578	\$ 6,587,175

Total earnings on the University's investment portfolio for the fiscal years ended June 30 is presented in the following table:

SUMMARY OF INVESTMENT RETURN

	2017	2016
Interest and dividends, net of investment fees	\$ 75,608	\$ 77,473
Net realized gain/(loss)	324,262	210,733
Net unrealized gain/(loss)	361,048	(427,385)
Total investment return	\$ 760,918	\$ (139,179)

#### B. Fair Value

The University's investment holdings as of June 30, categorized in accordance with the fair-value hierarchy, are summarized in the following table:

INVESTMENTS AT FAIR VALUE

	Level 1 fair value	Level 2 fair value	Level 3 fair value	Net asset value	2017 Total	2016 Total
Cash and cash equivalents	\$ 332,132	\$ 16,566	\$ -	\$ -	\$ 348,698	\$ 323,766
Derivatives	(342)	(1,918)	-	-	(2,260)	(3,527)
Equity						
Domestic equity	419,412	61,390	1,656	207,434	689,892	646,613
Foreign equity	697,320	33,534	6,744	506,785	1,244,383	886,137
Hedged equity	-	-	4,945	430,809	435,754	629,455
Private equity	-	-	47,822	1,332,736	1,380,558	1,173,988
Fixed income						
Asset backed fixed income	-	26,646	929	-	27,575	29,604
Corporate bonds	-	213,805	2,888	-	216,693	446,485
Equity partnership	-	74	-	459,107	459,181	478,517
International	15,585	76,629	-	-	92,214	110,355
Municipals	-	11,005	-	-	11,005	12,998
Mutual funds (non-equity)	-	19,921	-	-	19,921	22,603
Preferred/convertible	-	15,103	5,014	-	20,117	28,929
Other fixed income	-	105	-	-	105	5,737
US government	42,897	87,886	-	-	130,783	156,155
Marketable alternatives	-	152	-	878,830	878,982	722,079
Real assets	-	1,350	23,953	1,160,483	1,185,786	936,496
Receivable for investments sold	19,842	-	-	-	19,842	39,336
Payable for investments purchased	(58,727)	-	-	-	(58,727)	(83,011)
Other	-	-	24,076	-	24,076	24,460
Total investments	\$ 1,468,119	\$ 562,248	\$ 118,027	\$ 4,976,184	\$ 7,124,578	\$ 6,587,175
Securities not included in investment portfolio						
Cash and cash equivalents	\$ 69,963	\$ -	\$ -	\$ -	\$ 69,963	\$ 84,714

Level 1 investments consist of cash and cash equivalents, equity, and fixed-income securities with observable market prices. Fair value is readily determinable based on quoted prices in active markets. Unsettled trade receivable and payable valuations are reflective of cash settlements subsequent to the fiscal year-end and are also categorized as Level 1. The University does not adjust the quoted price for such instruments, even in situations where the University holds a large position and a sale of all its holdings could reasonably impact the quoted price.

Investments that are classified as Level 2 include domestic and foreign equities, as well as fixed income securities that trade in markets that are not considered to be active. Fair value is based on observable inputs for similar instruments in the market, and obtained by various sources including market participants, dealers, and brokers; the University's custodian secures pricing for these assets. The fair value of derivative investments is based on market prices from the financial institution that is the counterparty to the derivative.

Level 3 investments have significant unobservable inputs, as they trade infrequently or not at all. The inputs into the determination of fair value are based upon the best information in the circumstance and may require significant management judgment. Investments included in Level 3 consist primarily of the University's ownership in real estate, oil and mineral rights, limited partnerships, and equity positions in private companies.

**C. Investments Using Net Asset Value**

The net asset value ("NAV") column above represents the University's ownership interest in certain alternative investments. As a practical expedient, the University uses its ownership interest in the NAV to determine the fair value of all alternative investments that do not have a readily determinable fair value, and have financial statements consistent with the measurement principles of an investment company or have the attributes of an investment company. The NAV of these investments is determined by the general partner and is based upon appraisal or other estimates that require varying degrees of judgment. If no public market exists for the investment securities, the general partner will take into consideration, among other things, the cost of the securities, prices of recent significant placements of securities of the same issuer, and subsequent developments concerning the companies to which the securities relate. The University has performed significant due diligence around these investments to ensure that NAV is an appropriate measure of fair value as of June 30.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
(dollars in thousands)

The following tables provide additional information about alternative investments measured at NAV:

SUMMARY OF ALTERNATIVE INVESTMENTS MEASURED USING NET ASSET VALUE

Asset class	Strategy	NAV in funds	Remaining life	Unfunded commitments	Timing to draw commitments
Private equity	Buyout	\$ 337,326		\$ 329,677	
	Growth	327,515		204,258	
	Venture capital	667,895		162,660	
	Total private equity	\$ 1,332,736	1 to 10 years	\$ 696,595	1 to 10 years
Real assets	Real estate	574,092		308,893	
	Natural resource	586,391		282,761	
	Total real assets	\$ 1,160,483	1 to 10 years	\$ 591,654	1 to 10 years
Fixed income	Distressed	214,158		76,194	
	Leveraged loans	48,215		6,250	
	Mezzanine	96,757		132,593	
	Multi-strategy	99,977		93,167	
	Total fixed income	\$ 459,107	1 to 10 years	\$ 308,204	1 to 10 years
Foreign equity	Emerging markets	123,757			
	Global equity	163,420			
	Foreign index	219,608			
	Total foreign equity	\$ 506,785			
Hedged equity	Global equity long/short	250,006			
	U.S. equity long/short	180,803			
	Total hedged equity	\$ 430,809			
Marketable alternatives	Event driven	153,223			
	Global macro	725,607			
	Total marketable alternatives	\$ 878,830			
Domestic equity	Indexed	207,434			
	Total domestic equity	\$ 207,434			
Total for alternative investments using NAV		\$ 4,976,184		\$ 1,596,453	



REDEMPTION INFORMATION FOR ALTERNATIVE INVESTMENTS MEASURED USING NET ASSET VALUE

Asset class	Redemption terms	Redemption restrictions*
Private equity	n/a**	n/a
Real assets	n/a**	n/a
Fixed income	Rolling 2 year redemptions with 90 days notice***	50% of each new contribution has 2 year lock up and 50% has 3 year lock up
Foreign equity	Ranges between thrice-monthly redemption with 2 days notice, to rolling 3 year redemption with 90 days notice	No lock up provisions
Hedged equity	Ranges between quarterly redemption with 30 days notice, to 25% per year redemption with 90 days notice	No lock up provisions
Marketable alternatives	Ranges between quarterly redemption with 65 days notice, to 33% redemption per year with 60 days notice	14.38% has remaining lock up for 12 months
Domestic equity	Daily redemption with 2 day notice	No lock up provisions

\* Represents initial investment lock up restriction. No other material redemption restrictions, such as redemption gates, were in place at year end.

\*\* These funds are in private equity structure, with no ability to be redeemed.

\*\*\* 88.04% of NAV is in private equity structure, with no ability to be redeemed. Redemption provisions for the remaining 11.96% are shown above.

**D. Level 3 Investments**

The table below presents a summary of Level 3 investment activity. All net realized and unrealized gains/(losses) in the table are reflected in the accompanying consolidated statement of activities. Net unrealized gains/(losses) relate to those financial instruments held by the University at June 30, 2017. There were no significant transfers into or out of Level 3 during the fiscal year ended June 30, 2017.

SUMMARY OF LEVEL 3 INVESTMENT ACTIVITY

	Fair value at June 30, 2016	Realized gain/(loss)	Unrealized gain/(loss)	Purchases	Sales	Transfers in/(out) of Level 3	Fair value at June 30, 2017
Equity							
Domestic equity	\$ 3,416	\$ -	\$ (1,664)	\$ -	\$ (96)	\$ -	\$ 1,656
Foreign equity	17,857	(1,495)	2,337	2,485	(14,440)	-	6,744
Hedged equity	1,949	(6)	(256)	3,448	(190)	-	4,945
Private equity	42,058	-	5,418	500	(154)	-	47,822
Fixed income							
Asset backed fixed income	1,006	-	-	-	(77)	-	929
Corporate bonds	127	5	(239)	3,209	(214)	-	2,888
Preferred/convertible	4,959	-	55	-	-	-	5,014
Real assets	27,383	(172)	(1,648)	397	(2,007)	-	23,953
Other	24,460	297	(3,080)	2,399	-	-	24,076
Total level 3 investments	\$ 123,215	\$ (1,371)	\$ 923	\$ 12,438	\$ (17,178)	\$ -	\$ 118,027

Level 3 equities not priced by qualified third parties (e.g., brokers, pricing services, etc.) are valued using discounted cash flow, taking into account various factors including nonperformance risk, counterparty risk, and marketability. Investment value is also derived using a market approach through comparison to recent and relevant market multiples of comparable companies. Start-up assets, held by the University's student-run venture fund or other similar programs, are maintained at or near initial investment amounts due to the nature of the activity.

# NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

(dollars in thousands)

Level 3 asset-backed fixed income investments are valued using discounted cash flows. Preferred/convertible fixed income investments are valued using discounted cash flows or a market approach using a dividend multiplier. Investments in start-up companies, as described above, are valued at or near initial investment amounts.

Level 3 real assets represent directly owned real estate, and oil or mineral rights. To the extent feasible, third party appraisals are used to value real estate directly owned by the University. If current appraisals are not available, fair value is based on the capitalization rate valuation model or discounted cash flow, corroborated by local market data, if available. Oil and mineral rights are valued based on industry standard revenue multiplier methodologies or discounted cash flow.

The following table provides additional information related to the valuation of the investments classified by the University as Level 3.

## QUANTITATIVE INFORMATION ABOUT LEVEL 3 FAIR VALUE MEASUREMENT

	Level 3 fair value	Valuation technique(s)	Unobservable input	Range (weighted average)
Equity				
Domestic equity	\$ 1,656	Start-up valuation		
Foreign equity	6,744	Third-party pricing		
Hedged equity	4,945	Third-party pricing		
Private equity	18,016	Discounted cash flow/market comparable	Discount rate	4.4% - 12.1% (5.2%)
			Discount for lack of marketability	15% - 20% (19.5%)
			Earnings multiple	7.4x
			Revenue multiple	1.7x
	3,745	Start-up valuation		
	26,061	Third-party pricing		
Fixed income				
Asset backed fixed	929	Discounted cash flow	Discount rate	2.6% - 3.7% (3.4%)
Corporate bonds	2,888	Third-party pricing		
Preferred/convertible	5,014	Market comparable	Dividend multiple	17.0x - 21.2x (20.4x)
Real assets	12,720	Cap rate valuation model	Capitalization rate	4.5% - 6.9% (5.3%)
	3,020	Discounted cash flow	Discount rate	15%
			Years to maturity	12
	1,176	Sales comparison approach	Recent transactions	
	4,700	Start-up valuation		
	2,337	Third-party pricing		
Other	8,252	Discounted cash flow	Discount rate	2.1% - 5.3% (2.6%)
			Years to maturity	5 - 14 (8)
	1,170	Start-up valuation		
	14,654	Third-party pricing		
Total Level 3 investments	\$ 118,027			

The methods described above may produce a fair-value calculation that is not indicative of net realizable value or reflective of future fair values. Furthermore, while the University believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different estimate of fair value at the reporting date.

#### E. Derivative Holdings

The use of certain financial derivative instruments is governed by either the University's written investment policy, specific manager guidelines, or partnership/fund agreement documents. Specifically, financial derivative instruments may be used to manage foreign currency exposure, to obtain commodity exposure, to create synthetic exposure, or to obtain protection against increases in interest rates. These derivatives, based on definitions in GAAP, are not designated as hedging instruments.

As part of its overall diversification strategy, the University allocates a percentage of its assets to investment managers specializing in securities whose prices are denominated in foreign currencies. The investment guidelines provide discretion to these managers to adjust the foreign currency exposure of their investment portfolios by using derivative instruments. The derivatives are used for buying or selling foreign currency under a short-term contract to lock in the dollar cost of a specific pending purchase or sale of a foreign security, and selling foreign currency under a longer-term contract to hedge against a general decline in the dollar value of foreign security holdings.

Some investment managers have discretion, limited by overall investment guidelines, to use derivative instruments to create investment exposures that could not be created as efficiently with other types of investments. These synthetic exposures in the University's portfolio consist of four types: 1) forward contracts used to increase exposure to a foreign currency beyond the level of underlying security investments in that currency; 2) futures contracts used to create exposures to assets where the futures market provides a more efficient investment than the underlying securities; 3) swap contracts, also used to provide a more efficient means to gain exposure than the underlying securities; and 4) option contracts used to adjust the exposure of the long-term portfolio to interest rate volatility.

The University entered into option contracts on interest rate swaps as a way to mitigate the impact of a significant rise in interest rates in the future. Under the terms of certain option contracts on interest rate swaps, the University is obligated to make future premium payments. At June 30, 2017 and 2016, the University had unfunded premium payment commitments of \$4,097 and \$5,411 respectively. The University's premium payment schedule is as follows: \$1,025 for the year ending June 30, 2018; and \$1,024 annually for the years ending June 30, 2019, 2020 and 2021.

The following table provides detailed information on the derivatives included in the investment portfolio as of June 30.

#### FAIR VALUE OF DERIVATIVE HOLDINGS IN STATEMENT OF FINANCIAL POSITION

Location	Derivative type	2017			2016		
		Notional amount	# of Contracts	Fair value	Notional amount	# of Contracts	Fair value
Investments							
	Foreign currency	\$ -	43	\$ (341)	\$ -	35	\$ 252
	Synthetic	(3,464)	2	(1)	(3,458)	1	(95)
	Interest rate	301,004	3	(1,918)	444,703	4	(3,684)
	Total fair value	\$ 297,540	48	\$ (2,260)	\$ 441,245	40	\$ (3,527)



#### 4. LAND, BUILDINGS, AND EQUIPMENT

##### A. General Information

Land, buildings, and equipment are detailed as follows:

LAND, BUILDINGS, AND EQUIPMENT		
	Book value at June 30, 2017	Book value at June 30, 2016
Land, buildings, and equipment	\$ 5,745,468	\$ 5,384,208
Furniture, equipment, books, and collections	1,310,794	1,236,420
Capital Leases	68,708	4,452
Construction in progress	488,652	489,898
Total before accumulated depreciation	\$ 7,613,622	\$ 7,114,978
Accumulated depreciation	(3,356,815)	(3,105,693)
Net land, buildings, and equipment	\$ 4,256,807	\$ 4,009,285

Certain properties, for which the University has possession and beneficial use for an indefinite period and which other entities may also record as assets, are included in the consolidated statement of financial position, as follows: (1) land, buildings, and equipment of the Contract Colleges aggregating \$742,876 and \$712,553 at June 30, 2017 and 2016, respectively, the acquisition cost of which was borne primarily by New York State and (2) land, buildings, and equipment for which titles rest with government and corporate agencies aggregating \$2,438 and \$2,048 at June 30, 2017 and 2016, respectively.

The future commitments on capital projects in progress, excluding projects funded by New York State, are approximately \$100,229 at June 30, 2017.

##### B. Cornell Tech Campus

In December 2011, the University, in partnership with Technion-Israel Institute of Technology, won the Applied Sciences NYC competition to build and operate a new applied sciences and engineering campus in New York City. The city committed through the New York City Economic Development Corporation (NYCEDC) a location and seed funding for the initial construction of the new campus. Under the terms of the agreement with the NYCEDC and the ninety-nine year ground lease for Roosevelt Island, the University made the commitment to create the new applied sciences campus in three phases, with milestones in 2017, 2027, and 2037. In addition, the University has enrollment, faculty, and other operational commitments as part of the agreement.

In 2014, the University broke ground on Roosevelt Island, taking the first steps toward the completion of the Phase I development commitments, which include the first academic building, a residential building, a corporate colocation space, and an executive education facility. The total cost of demolition of the existing structures on the site is considered to be a prepaid cost of the ground lease, and will be amortized over the term of the lease. At June 30, 2017, the unamortized amount of the demolition costs is \$53,458.

On March 31, 2016, the University entered into a joint venture with the Hudson Companies through its subsidiary H/R Tech Residential LLC. The purpose of the new joint venture, called Hudson Cornell Residential JV LLC, is to construct and operate the new residential facility on the Cornell Tech campus. The University has an equity interest of 86.59 percent and controlling financial interest and, therefore, consolidates the joint venture. This consolidation resulted in \$130,786 included in land, buildings, and equipment attributed to the joint venture at June 30, 2017. In addition, Hudson Cornell Tech LLC, a subsidiary of Hudson Cornell Residential JV LLC, held bonds and notes payable related the construction of the residential building (the House) (see Note 8A). Unrestricted net assets of \$5,625 and \$5,754, representing the minority interest of H/R Tech Residential LLC, is also consolidated into the University's net assets at June 30, 2017 and 2016, respectively. Operating activity is immaterial in the current fiscal year.

The Bridge is a condominium association comprised of a "Cornell Unit" and one or more other units initially owned by the developer and/or its affiliates. The University has entered into a lease agreement for the Cornell Unit for a term of thirty-five years. The capital lease is reflected in the consolidated statement of financial position as increase on the land, buildings, and equipment line of \$64,212 as of June 30, 2017, with a corresponding liability presented as obligations under capital leases. As part of the lease agreement, the University has also made a commitment in the form of gap rent for the

developer's unit(s) in amount not to exceed \$2,982 annually, or \$44,731 over twenty years. The annual amount gap rent is adjusted based upon the occupancy level in the developer's unit(s). During the year ended June 30, 2017, no payment was made for gap rent.

Cornell Tech met its first milestone when faculty, staff, and researchers moved into the first academic building (Bloomberg Center) on Roosevelt Island during the summer of 2017, and students, faculty, and researchers moved into the House in advance of the fall semester. In addition, programs and operations in both the Bloomberg Center and the corporate co-location building ("The Bridge") are slated to begin during the 2017-2018 academic year, rounding out the University's operational commitments.

## 5. OBLIGATIONS UNDER SPLIT INTEREST AGREEMENTS AND FUNDS HELD IN TRUST BY OTHERS

The University reports its obligations under split interest agreements at fair value. The fair value of the obligation is calculated annually and considered Level 3 in the fair-value hierarchy. The discount rate is based on average return of investment grade corporate bonds, weighted using a schedule of actuarial estimates of the lives of the income beneficiaries and the relative value of the agreements.

The University's interest in funds held in trust by others is considered Level 3 in the fair-value hierarchy. Trusts in which the University has an income interest are valued annually using estimated cash flows based on average actual income over three years. Remainder interests are based on annual valuation reports received from the funds' trustees. The discount rates used to estimate present value are based on the average return of investment grade corporate bonds, weighted according to a schedule of actuarial estimates.

The following tables summarize the fair values and activity of funds held in trust by others and obligations under split interest agreements.

### SPLIT INTEREST AGREEMENTS AT FAIR VALUE AND LEVEL 3 QUANTITATIVE INFORMATION

	2017 Total	Valuation methodologies	Unobservable inputs	Range (weighted average)
Funds held in trust by others				
Remainder	\$ 50,067	Present value calculation	Discount rate Years to maturity	3.20% 0-56 (13)
Lead and perpetual	60,850	Discounted cash flow	Discount rate	4.30%
Total funds held in trust by others	\$ 110,917			
Obligations under split interest agreements	\$ 133,459	Discounted cash flow	Discount rate Years to maturity	3.60% 0-76 (16)

### SUMMARY OF LEVEL 3 SPLIT INTEREST AGREEMENT ACTIVITY

	Fair value at June 30, 2016	Realized gain/(loss)	Unrealized gain/(loss)	Purchases	Sales	Transfers in/(out) of Level 3	Fair value at June 30, 2017
Funds held in trust by others							
Remainder	\$ 64,650	\$ 1,208	\$ 488	\$ 2,280	\$ (18,559)	\$ -	\$ 50,067
Lead and perpetual	60,310	355	185	-	-	-	60,850
Total funds held in trust by others	\$ 124,960	\$ 1,563	\$ 673	\$ 2,280	\$ (18,559)	\$ -	\$ 110,917
Obligations under split interest agreements	\$ 135,444	\$ -	\$ (1,985)	\$ -	\$ -	\$ -	\$ 133,459



## 6. DEFERRED BENEFITS

### A. General Information

Accrued employee benefit obligations as of June 30 include:

#### SUMMARY OF DEFERRED BENEFITS

	2017	2016
Postemployment benefits	\$ 27,526	\$ 27,694
Pension and other postretirement benefits	395,243	445,623
Other deferred benefits	187,747	183,093
Total deferred benefits	\$ 610,516	\$ 656,410

Accrued postemployment benefits include workers' compensation and medical continuation benefits for those on long-term disability. Other deferred benefits include primarily vacation accruals, deferred compensation, and medical benefit claims incurred but not reported. Additionally, the University provides various benefits to former or inactive employees after employment, but before retirement, that are recognized when they are earned.

### B. Pension and Postretirement Plans

The University's employee retirement plan coverage is provided by two basic types of plans: one based on a predetermined level of funding (defined contribution), and the other based on a years-of-service calculation to determine the level of benefit to be provided (defined benefit).

The primary defined contribution plans for Endowed Ithaca and for exempt employees (those not subject to the overtime provisions of the Fair Labor Standards Act) at WCM are carried by the Teachers Insurance and Annuity Association, the College Retirement Equities Fund, the Vanguard Group (WCM only), and Fidelity Investments (Endowed Ithaca only), all of which permit employee contributions. Total contributions of the Endowed Ithaca and WCM plans for the fiscal years ended June 30, 2017 and 2016 amounted to \$111,336 and \$103,083 respectively.

WCM maintains the University's only defined benefit plan. The participants include non-exempt employees at WCM who meet the eligibility requirements for participation. The plan was frozen in 1976 for exempt employees at WCM and the accrued benefits were merged with the active non-exempt retirement plan in 1989. In accordance with Employee Retirement Income Security Act (ERISA) requirements for the defined benefit plans, the University must fund annually with an independent trustee an actuarially determined amount that represents normal costs.

Additionally, the University provides health and life insurance benefits for eligible pre-Medicare and Medicare-eligible retired employees and their dependents, based on the attainment of a set of defined service and age requirements. The cost of providing these benefits is accrued during the service lives of employees.

### C. Obligations and Funded Status

The following table sets forth the pension and postretirement plans' obligations and funded status as of June 30:



SUMMARY OF OBLIGATIONS AND FUNDED STATUS

	Pension benefits		Other postretirement	
	2017	2016	2017	2016
Change in plan assets				
Fair value of plan assets at beginning of year	\$ 96,109	\$ 92,405	\$ 257,704	\$ 263,208
Actual return on plan assets	13,147	1,963	38,434	(6,181)
Employer contribution	6,000	5,500	23,052	18,887
Benefits paid	(3,726)	(3,759)	(18,052)	(18,210)
Fair value of plan assets at end of year	\$ 111,530	\$ 96,109	\$ 301,138	\$ 257,704
Change in benefit obligation				
Benefit obligation at beginning of year	\$ 160,601	\$ 121,274	\$ 638,835	\$ 538,217
Service cost (benefits earned during the period)	9,509	7,199	30,535	24,731
Interest cost	6,758	6,190	24,734	25,150
Actuarial (gain)/loss	2,728	29,697	(46,851)	65,896
Gross benefits paid	(3,726)	(3,759)	(16,614)	(16,497)
Less: federal subsidy on benefits paid	-	-	1,402	1,338
Projected benefit obligation at end of year	\$ 175,870	\$ 160,601	\$ 632,041	\$ 638,835
Funded status	\$ (64,340)	\$ (64,492)	\$ (330,903)	\$ (381,131)
Amounts recognized in the consolidated statement of financial position	\$ (64,340)	\$ (64,492)	\$ (330,903)	\$ (381,131)
Amounts recorded in unrestricted net assets not yet amortized as components of net periodic benefit cost				
Prior service cost	\$ (416)	\$ (508)	\$ -	\$ -
Net actuarial (gain)/loss	44,933	52,307	97,315	171,844
Amount recognized as reduction in unrestricted net assets	\$ 44,517	\$ 51,799	\$ 97,315	\$ 171,844
Amounts recorded in nonoperating pension and postretirement changes				
Change in amounts not yet amortized as components of net periodic benefit cost	\$ 7,282	\$ (33,584)	\$ 74,529	\$ (89,758)
Other components of net periodic benefit cost	(3,621)	(339)	(13,977)	(7,471)
Total nonoperating pension and postretirement changes	\$ 3,661	\$ (33,923)	\$ 60,552	\$ (97,229)

The accumulated benefit obligation for the pension plans was \$150,761 and \$136,219 at June 30, 2017 and 2016, respectively. The accumulated benefit obligation differs from the projected benefit obligation in the table above in that it includes no assumptions about future compensation levels. It represents the actuarial present value of future payments to plan participants using current and past compensation levels. For postretirement plans other than pensions, the accumulated benefit obligation is the same as the projected benefit obligations because the liabilities are not compensation-related.

**D. Net Periodic Benefit Cost**

Net benefit expense related to the pension and postretirement plans for the fiscal years ended June 30 includes the following components:

NET PERIODIC BENEFIT COST

	Pension benefits		Other postretirement	
	2017	2016	2017	2016
Service cost (benefits earned during the period)	\$ 9,509	\$ 7,199	\$ 30,535	\$ 24,731
Interest cost	6,758	6,190	24,734	25,150
Expected return on plan assets	(6,621)	(6,552)	(18,811)	(19,223)
Amortization of prior service cost	(92)	(92)	-	-
Amortization of net (gain)/loss	3,576	793	8,054	1,543
Net periodic benefit cost	\$ 13,130	\$ 7,538	\$ 44,512	\$ 32,201

The amounts of prior service costs and actuarial gains/losses that will be amortized into net periodic benefit cost for the year ending June 30, 2018 are estimated as follows:

ESTIMATED COMPONENTS OF NET PERIODIC BENEFIT COST

	Pension benefits	Other postretirement
Prior service cost	\$ (92)	\$ -
Net actuarial (gain)/loss	2,453	3,204
Total	\$ 2,361	\$ 3,204

E. Actuarial Assumptions

Assumptions used in determining the pension and postretirement plans' benefit obligations and net periodic costs are:

SUMMARY OF ACTUARIAL ASSUMPTIONS

	Pension benefits		Other postretirement	
	2017	2016	2017	2016
Used to calculate benefit obligations at June 30				
Discount rate	4.04%	3.94%	3.97% / 3.96%	3.83% / 3.79%
Rate of compensation increase	3.00%	3.00%		
Used to calculate net periodic cost at July 1				
Discount rate	3.94%	4.80%	3.83% / 3.79%	4.67% / 4.61%
Expected return on plan assets	7.00%	7.00%	7.30%	7.30%
Rate of compensation increase	3.00%	3.00%		
Assumed health care cost trend rates				
Health care cost trend rate assumed for next year	n/a	n/a	6.00%	6.50%
Ultimate trend rate	n/a	n/a	4.50%	4.50%
Years to reach ultimate trend rate	n/a	n/a	5	5

The health care cost trend rate assumption has a significant effect on the amounts reported for other postretirement (health care) plans. Increasing the health care cost trend rate by one percent in each future year would increase the benefit obligation by \$150,992 and the annual service and interest cost by \$15,545. Decreasing the health care cost trend rate by one percent in each future year would decrease the benefit obligation by \$102,830 and the annual service and interest cost by \$11,025.

F. Plan Assets

The University's overall investment objectives for the pension plan and postretirement medical benefit plan assets are broadly defined to include an inflation-adjusted rate of return that seeks growth commensurate with a prudent level of risk. To achieve this objective, the University has established fully discretionary trusts with a custodial bank as trustee and investment manager for WCM's defined benefit pension plan and the postretirement medical benefit plan for the University's endowed employees on the Ithaca campus. Under those trust agreements, the custodial bank establishes investment allocations and implements those allocations through various investment funds in order to carry out the investment objectives. The custodial bank has also been appointed as investment manager for WCM's postretirement medical benefit plan with full discretion as to investment allocations in specific named funds managed by the bank.

The University's Retirement Plan Oversight Committee ("RPOC") is chaired by the Vice President and Chief Human Resources Officer, with committee members selected from across multiple disciplines at the University. Its primary purpose is to assist the University in fulfilling its fiduciary responsibilities by providing guidance and oversight for the University's retirement plans, including oversight of the custodial bank. The RPOC, in accordance with an Investment Policy Statement, and in conjunction with its outside consultant, regularly reviews the investment strategies, along with evolving institutional objectives, and will make recommendations regarding possible changes to asset allocation and investment managers accordingly.

Risk mitigation is achieved by diversifying investments across multiple asset classes, investing in high quality securities, and permitting flexibility in the balance of investments in the recommended asset classes. Market risk is inherent in any portfolio, but the investment policies and strategies are designed to avoid concentration of risk in any one entity, industry, country, or commodity. The funds in which the plan assets are invested are well-diversified and managed to avoid concentration of risk.



The expected rate of return assumptions are based on the expertise provided by investment managers at the custodial bank. The factors that impact the expected rates of return for various asset types includes assumptions about inflation, historically based real returns, anticipated value added by investment managers, and expected average asset allocations. The expected return on plan assets by category for the fiscal year ended June 30, 2017 are similar to the prior fiscal year: 7.4 percent on equity securities, 3.6 percent on fixed income securities, and 5.5 percent on real estate, compared to 7.2 percent, 4.4 percent and 5.5 percent, respectively.

The fair values of the pension plan assets and postretirement medical benefit plan assets are categorized according to the fair-value hierarchy. Both the pension plan and postretirement medical benefit plans invest in funds to meet their investment objectives. The asset allocation is based on the underlying assets of the various funds. The fair-value level is based upon each fund as the unit of measure. The fair value of the plans' assets as of June 30 and the rollforward for Level 3 assets are disclosed in the tables below.

SUMMARY OF PLAN ASSETS

	Target allocation	Pension benefits		Other postretirement	
		2017	2016	2017	2016
Percentage of plan assets					
Equity securities	39-85%	65%	62%	77%	72%
Fixed income securities	15-55%	29%	32%	23%	28%
Real estate	0-5%	6%	6%	0%	0%
Total		100%	100%	100%	100%

PENSION PLAN ASSETS AT FAIR VALUE

	Level 1 fair value	Level 2 fair value	Level 3 fair value	2017 Total	2016 Total
Cash and cash equivalents					
Money market	\$ 342	\$ -	\$ -	\$ 342	\$ 287
Equity securities					
U.S. small cap	-	7,629	-	7,629	5,695
U.S. large cap	-	32,008	-	32,008	28,677
U.S. multi cap	-	6,798	-	6,798	5,757
U.S. REITS	-	2,695	-	2,695	2,411
Emerging markets	-	8,053	-	8,053	4,795
International equity	-	15,371	-	15,371	11,836
Fixed income securities					
U.S. high yield bonds	-	6,140	-	6,140	4,846
Corporate bonds	-	20,557	-	20,557	20,093
Mortgage-backed securities	-	30	2,985	3,015	5,009
International fixed income	-	2,176	-	2,176	1,041
Other types of investments					
Real estate	-	-	6,746	6,746	5,736
Receivable for investments sold	-	-	-	-	769
Payable for investments purchased	-	-	-	-	(843)
Total assets	\$ 342	\$ 101,457	\$ 9,731	\$ 111,530	\$ 96,109

SUMMARY OF LEVEL 3 PENSION PLAN ACTIVITY

	Fair value, June 30, 2016	Realized gain/(loss)	Unrealized gain/(loss)	Purchases	Sales	Transfers in/(out) of Level 3	Fair value, June 30, 2017
Mortgage-backed securities	\$ 2,627	\$ -	\$ 51	\$ 307	\$ -	\$ -	\$ 2,985
Real estate	5,736	-	209	801	-	-	6,746
Total Level 3 assets	\$ 8,363	\$ -	\$ 260	\$ 1,108	\$ -	\$ -	\$ 9,731



## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

(dollars in thousands)

### POSTRETIREMENT PLAN ASSETS AT FAIR VALUE

	Level 1 fair value	Level 2 fair value	Level 3 fair value	2017 Total	2016 Total
Cash and cash equivalents					
Money market	\$ 4,816	\$ -	\$ -	\$ 4,816	\$ 2,428
Equity securities					
U.S. small cap	-	33,086	-	33,086	27,058
U.S. large cap	-	92,696	-	92,696	80,380
Emerging markets	-	36,549	-	36,549	26,311
International equity	-	61,415	-	61,415	43,750
U.S. REITS	-	7,564	-	7,564	7,160
Fixed income securities					
U.S. high yield bonds	-	18,710	-	18,710	11,528
Corporate bonds	-	40,199	-	40,199	55,067
Emerging markets debt	-	6,087	-	6,087	4,017
Receivable for investments sold	2,125	-	-	2,125	1,425
Payable for investments purchased	(2,109)	-	-	(2,109)	(1,420)
Total assets	\$ 4,832	\$ 296,306	\$ -	\$ 301,138	\$ 257,704

### G. Expected Contributions and Benefit Payments

The expected annual contributions and benefit payments that reflect anticipated service are as follows:

#### EXPECTED CONTRIBUTIONS AND BENEFIT PAYMENTS

	Pension benefits	Other postretirement	
		Employer paid	Government subsidy
University contributions			
2018	\$ 6,000	\$ 23,077	n/a
Future benefit payments			
2018	5,989	19,347	1,773
2019	5,969	21,324	1,955
2020	6,474	23,191	2,152
2021	7,299	24,952	2,354
2022	7,678	26,500	2,572
2023-2027	46,112	161,680	16,828

The Medicare Prescription Drug, Improvement and Modernization Act of 2003 established a prescription drug benefit known as "Medicare Part D" that also established a federal subsidy to sponsors of retiree healthcare benefit plans. The estimated future government subsidy amounts are reflected in the table above.

### H. Contract College Employees

Employees of the Contract Colleges are covered under the New York State pension plans. Contributions to the state retirement system and other employee benefit costs are paid directly by the state. The amount of direct payments made by the state on behalf of Contract College employees are not currently determinable and are not included in the consolidated financial statements. The University reimburses the state for employee benefit costs on certain salaries, principally those associated with externally sponsored programs. The amounts reimbursed to the state during the fiscal years ended June 30, 2017 and 2016 were \$16,834 and \$18,192, respectively, and were included in operating expenses.

### 7. FUNDS HELD FOR OTHERS

The University, in limited instances, invests funds on behalf of related parties. Independent trustees are responsible for the designation of income distribution. The value of the funds included on the investment line in the consolidated statement of financial position was \$259,275 and \$268,421 for the fiscal years ended June 30, 2017 and 2016, respectively. The University recognizes an offsetting liability for funds held for others, with one adjustment described below.

The New York Hospital-Cornell Medical Center Fund, Inc. ("Center Fund"), which benefits Weill Cornell Medicine and the New York-Presbyterian Hospital, is the major external organization invested in the University's long-term investment portfolio with assets and an offsetting liability of \$174,655 and \$162,153 for the fiscal years ended June 30, 2017 and 2016, respectively. Because WCM holds a significant beneficial interest in the assets of the Center Fund, the liability is reduced by \$122,182 and \$115,356 for the fiscal years ended June 30, 2017 and 2016, respectively, representing the present value of the future income stream that will benefit WCM.

The Boyce Thompson Institute for Plant Research ("BTI") is an independent, non-profit organization whose mission is to advance and communicate scientific knowledge in plant biology to improve agriculture, protect the environment, and enhance human health. In 2017, BTI elected to withdraw its assets from the University's long-term investment portfolio. The withdrawal was completed in July 2017. The fair value of BTI investments was \$44,881 and \$68,824 as of June 30, 2017 and 2016, respectively, with an offsetting liability on the University's consolidated statement of financial position.

## 8. BONDS AND NOTES PAYABLE

### A. General Information

Bonds and notes payable are reported at carrying value, which is the par amount net of unamortized issuance costs, premiums, and discounts. Bonds and notes payable as of June 30 are summarized as follows:

#### SUMMARY OF BONDS AND NOTES PAYABLE

	2017	2016	Interest rates	Final maturity
Dormitory Authority of the State of New York (DASNY)				
Revenue Bond Series				
1990B-fixed rate	\$ 31,150	\$ 34,275	4.50 to 5.00%	2025
2000A-variable rate/monthly	37,875	40,300	0.78 to 1.29	2029
2000B-variable rate/monthly	52,805	55,720	0.78 to 1.29	2030
2004A&B-variable rate/weekly	65,850	68,750	0.40 to 0.91	2033
2008B&C-fixed rate	109,210	112,235	5.00	2037
2009A-fixed rate	268,155	274,950	4.00 to 5.00	2039
2010A-fixed rate	285,000	285,000	4.00 to 5.00	2040
2016A-fixed rate	121,920	125,850	2.00 to 5.00	2035
Tax-exempt commercial paper	52,890	52,890	0.46 to 0.93	2037
Tompkins County Industrial Development Agency (TCIDA)				
2002A-variable rate/monthly	32,245	34,045	0.78 to 1.29	2030
2008A-fixed rate	59,155	60,885	3.00 to 5.00	2037
Empire State Development	1,500	1,625	-	2029
2009 Taxable-fixed rate	-	250,000	5.45	2017
2007A Taxable commercial paper	83,890	83,890	0.50 to 1.25	-
Hudson Cornell Residential JV LLC	80,949	28,218	2.72 to 3.48	2019
Other	6,271	6,502	4.90 to 6.63	2039
Outstanding bonds and notes payable	\$ 1,288,865	\$ 1,515,135		
Unamortized premium and issuance costs	43,396	52,233		
Total bonds and notes payable	\$ 1,332,261	\$ 1,567,368		

Debt and related debt service for borrowings by New York State for the construction and renovation of facilities of the Contract Colleges are not included in the consolidated financial statements because they are not liabilities of the University.

Under the DASNY Revenue Bond Series 1990B agreement, this bond series is a general obligation of the University and is secured by a pledge of revenue. The University has not granted a pledge of revenue on other debt.



During the fiscal year ended June 30, 2017, the University redeemed Series 2009 taxable bonds with a maturity date in January 2019. The University incurred a \$18,973 make-whole call premium on an early redemption, reported as non-operating other in the consolidated statement of activities. During the fiscal year ended June 30, 2016, the University restructured the DASNY Series 2000A and Series 2000B bonds and the TCIDA Series 2002A bonds to a ten-year, variable-rate direct purchase with Bank of America Merrill Lynch. The variable rate is calculated using a percentage of LIBOR plus the applicable margin. Additionally, the University issued \$125,850 DASNY Series 2016A fixed-rate bonds to effect a current refunding of DASNY Series 2006A bonds in order to achieve present value savings. The University wrote off \$6,042 of bond premium and \$2,265 of Series 2006 bond issuance costs.

Hudson Cornell Tech LLC, a subsidiary of Hudson Cornell Residential JV LLC (see Note 4B), contracted with Wells Fargo Bank, N.A. for a variable-rate building and equipment loan up to \$105,000. The University has consolidated \$80,949 and \$28,218 of debt attributable to the subsidiary at June 30, 2017 and 2016, respectively. The loan is secured by a security interest in the building and equipment.

The University maintains tax-exempt and taxable commercial paper programs. Tax-exempt commercial paper is used to finance qualified capital projects and equipment purchases for the Ithaca and WCM campuses. Taxable commercial paper is also used for these purposes, and can be used to finance short-term working capital needs. The maximum authorized amount of each commercial paper program is \$200,000.

Scheduled principal and interest payments on bonds and notes for the next five fiscal years and thereafter are shown below:

ANNUAL DEBT SERVICE REQUIREMENTS			
Year	Principal	Interest	Total
2018	\$ 30,955	\$ 41,205	\$ 72,160
2019	113,304	40,321	153,625
2020	33,714	36,758	70,472
2021	35,266	41,991	77,257
2022	36,949	40,653	77,602
Thereafter	1,038,677	444,749	1,483,426
Total	\$ 1,288,865	\$ 645,677	\$ 1,934,542

The University estimates future interest payments on variable-rate debt based on the Securities Industry and Financial Markets Association (SIFMA) rate for tax-exempt debt and the London Interbank Offered Rates (LIBOR) rate for taxable debt.

#### B. Interest Rate Swaps

The University approved the use of interest rate swaps to mitigate interest rate risk in the debt portfolio. Interest rate swaps are derivative instruments; however, their use by the University is not considered to be hedging activity, based on definitions in generally accepted accounting principles.

Through the use of interest rate swap agreements, the University is exposed to the risk that counterparties will fail to meet their contractual obligations. To mitigate counterparty risk, the University limits swap exposure for each counterparty. Master agreements with counterparties include netting arrangements that permit the University to net amounts due to the counterparty with amounts due from the counterparty. Utilizing netting arrangements reduces the maximum loss in the event of counterparty default.

The University's swap agreements contain a credit-rating-contingent feature in which the counterparties can request collateral on agreements in net liability positions. At June 30, 2017 and 2016, the University did not have collateral on deposit with any counterparty.

The University's interest rate swaps are valued as of June 30 by an independent third party that uses the mid-market levels, as of the close of business, to value each agreement. The valuations provided are derived from proprietary models based upon well-recognized financial principles and estimates about relevant future market conditions and the University's credit worthiness. The University's interest rate swaps are classified as Level 2 in the fair-value hierarchy.

At June 30, 2017, the University had five interest rate swap agreements to exchange variable-rate cash flows for fixed-rate cash flows without the exchange of the underlying principal amount. Net payments or receipts of the swap agreements are recorded as adjustments to the swap interest and change in value of interest rate swaps line in the consolidated statement



of activities. In all agreements in effect at June 30, 2017, the counterparty pays a variable interest rate equal to a percentage of the one-month LIBOR.

The following table provides detailed information on the interest rate swaps at June 30, 2017, with comparative fair values for June 30, 2016. The swaps are reported based on notional amount.

FAIR VALUE OF INTEREST RATE SWAPS IN STATEMENT OF FINANCIAL POSITION

Location	Notional amount	Interest rate	Termination date	Basis	2017 Level 2 fair value	2016 Level 2 fair value
Swap interest and change in value of interest rate swaps						
	\$ 34,045	4.52	July 1, 2030	LIBOR	\$ (6,939)	\$ (9,581)
	89,892	3.92	July 1, 2038	LIBOR	(21,289)	(29,407)
	275,000	3.88	July 1, 2040	LIBOR	(95,715)	(129,286)
	192,500	3.48	July 1, 2041	LIBOR	(40,574)	(58,169)
	193,829	3.77	July 1, 2044	LIBOR	(50,735)	(70,260)
Total fair value					\$ (215,252)	\$ (296,703)

**C. Standby Bond Purchase Agreements**

The University has a standby bond purchase agreement with BNY Mellon (expiring January 2019) to purchase the DASNY Series 2004 bonds in the event that these bonds cannot be remarketed. In the event that the bonds cannot be remarketed and the agreement is not otherwise renewed, the University will be required to redeem the bonds or refinance the bonds in a different interest rate mode. In the event that the bonds cannot be remarketed and the University did not redeem, the University will have a current obligation to purchase the bonds tendered.

**D. Lines of Credit**

The University maintains two \$100 million lines of credit with annual expiration dates of January 31 and April 1. As of June 30, 2017 and 2016, the University had not borrowed against either line of credit. The University records the working capital lines of credit activity and outstanding balances as other liabilities in the consolidated statement of financial position.

**9. LEASES**

Although the University generally purchases, rather than leases, machinery and equipment, the University does enter into operating lease agreements for the use of real property. The University has also entered into capital leases for buildings; use of capital leases for equipment is immaterial. Total operating lease expenses were \$35,829 and \$31,284 for the fiscal years ended June 30, 2017 and 2016, respectively. The future annual minimum lease payments in the following table are payments under operating leases expiring at various dates through June 30, 2068, and principal payments under capital leases expiring at various dates through September 30, 2051.

ANNUAL MINIMUM LEASE PAYMENTS

Year	Capital	Operating
2018	\$ 5,216	\$ 42,851
2019	4,829	43,355
2020	4,250	42,339
2021	3,803	41,798
2022	3,503	38,154
Thereafter	46,241	436,586
Total minimum lease payments	\$ 67,842	\$ 645,083

## 10. FUNCTIONAL EXPENSES AND STUDENT AID

Total expenses by functional categories for the fiscal years ended June 30 are as follows:

FUNCTIONAL EXPENSES		
	2017	2016
Instruction	\$ 867,208	\$ 823,090
Research	598,089	594,050
Public service	128,583	123,850
Academic support	292,272	274,152
Student services	173,896	167,401
Medical services	1,133,964	1,063,601
Institutional support	569,532	548,525
Enterprises and subsidiaries	257,788	265,097
Total expenses	\$ 4,021,332	\$ 3,859,766

The expenses for operations and maintenance of facilities, depreciation, and interest related to capital projects are allocated to functional categories based on square footage. The amounts allocated for operations and maintenance were approximately \$150,379 and \$177,241 for the fiscal years ended June 30, 2017 and 2016, respectively.

Student financial assistance is shown as a component of instruction expense unless the assistance is for tuition and mandatory fees. If the assistance is for tuition and mandatory fees, the amounts are recorded as scholarship allowance, which reduces tuition revenue. Total financial assistance amounts classified as instruction expense were \$45,262 and \$46,156 for the fiscal years ended June 30, 2017 and 2016, respectively.

## 11. NET ASSETS

### A. General Information

The University's net assets as of June 30 are as follows:

#### SUMMARY OF NET ASSETS

	Unrestricted	Temporarily restricted	Permanently restricted	2017 Total	2016 Total
Endowment					
True endowment	\$ (32,345)	\$ 1,557,031	\$ 3,030,208	\$ 4,554,894	\$ 3,952,559
Funds functioning as endowment (FFE)	1,427,824	352,801	-	1,780,625	1,631,638
Total true endowment and FFE	\$ 1,395,479	\$ 1,909,832	\$ 3,030,208	\$ 6,335,519	\$ 5,584,197
Funds held by others, perpetual	-	-	180,925	180,925	173,525
Total University endowment	\$ 1,395,479	\$ 1,909,832	\$ 3,211,133	\$ 6,516,444	\$ 5,757,722
Other net assets					
Operations	(306,192)	445,858	-	139,666	118,004
Student loans	5,302	113	48,361	53,776	52,210
Facilities and equipment	2,746,192	225,863	-	2,972,055	2,809,746
Split interest agreements	-	65,809	41,922	107,731	95,314
Funds held by others, other than perpetual	-	28,965	23,392	52,357	67,125
Contributions receivable, net	-	653,506	249,340	902,846	986,322
Long-term accruals	(720,256)	-	-	(720,256)	(847,449)
Total net assets	\$ 3,120,525	\$ 3,329,946	\$ 3,574,148	\$10,024,619	\$ 9,038,994

Unrestricted net asset balances for operations are primarily affected by operating activities and strategic decisions to invest expendable balances in funds functioning as endowment and capital projects. Long-term accruals represent longer term liabilities including the unfunded amount of pension and postretirement benefits, vacation accruals, conditional asset retirement obligations for asbestos remediation, and fair value adjustment on interest rate swaps.

#### B. Endowment

The University endowment net assets at June 30 were held in support of the following purposes:

##### SUMMARY OF ENDOWMENT PURPOSE

	2017	2016
Academic programs and research	\$ 1,840,470	\$ 1,511,788
Financial aid	1,601,140	1,463,388
Professorships	1,362,084	1,151,134
General purpose and other	1,249,398	1,202,771
Facilities support	103,893	97,691
CU Foundation	178,534	157,425
Total true endowment and FFE, end of year	\$ 6,335,519	\$ 5,584,197

Of the endowment assets held at the University, 96 percent was invested in the LTIP at June 30, 2017 and 2016. The LTIP is a mutual-fund-like vehicle used for investing the University's true endowments, funds functioning as endowment, and other funds that are not expected to be expended for at least five years. The University employs a unit method of accounting for the LTIP. Each participating fund enters into and withdraws from the pooled investment account based on monthly unit fair values. Participation in the LTIP using unrestricted funds requires a minimum investment of one hundred thousand dollars and a commitment of at least five years.

At June 30, 2017, 713 of 7,085 true endowment funds invested in the LTIP had a total historic dollar value of \$467,714 and a fair value of \$435,369, resulting in these endowments being underwater by a total of \$32,345. The University holds significant appreciation on endowments to offset these temporary decreases in value. The University has maintained these true endowment funds at their historical book value.

Changes in the endowment net assets, exclusive of funds held in trust by others, for the fiscal years ended June 30 are presented below:

##### SUMMARY OF ENDOWMENT ACTIVITY

	Unrestricted	Temporarily restricted	Permanently restricted	2017 Total	2016 Total
True endowment and FFE, beginning of year	\$ 1,169,610	\$ 1,733,156	\$ 2,681,431	\$ 5,584,197	\$ 5,883,517
Investment return					
Net investment income	10,528	30,436	770	41,734	44,230
Net realized and unrealized gain/(loss)	203,032	437,714	740	641,486	(225,517)
Total investment return	\$ 213,560	\$ 468,150	\$ 1,510	\$ 683,220	\$ (181,287)
New gifts	936	36,699	349,612	387,247	184,454
Amounts appropriated for expenditure/reinvestment	(83,175)	(236,642)	2,763	(317,054)	(295,331)
Other changes and reclassifications	94,548	(91,531)	(5,108)	(2,091)	(7,156)
Total true endowment and FFE, end of year	\$ 1,395,479	\$ 1,909,832	\$ 3,030,208	\$ 6,335,519	\$ 5,584,197



## 12. SELF-INSURANCE

The University retains self-insurance for property, general liability, student health insurance, and certain health benefits and, for medical malpractice, has an equity interest in a multi-provider captive insurance company.

### A. Medical Malpractice

The University obtains medical malpractice insurance through MCIC Vermont ("MCIC"). MCIC is a reciprocal risk retention group that provides medical malpractice insurance coverage and risk management services to its subscribers. MCIC is owned by the University, New York-Presbyterian Hospital, and four other institutions of higher education and their respective teaching hospitals. All of WCM's faculty physicians are enrolled in MCIC. The medical malpractice incurred but not reported liability is calculated annually on an actuarial basis.

WCM has recorded medical malpractice liabilities of \$151,006 and \$150,096 at June 30, 2017 and 2016, respectively, as other liabilities in the consolidated statement of financial position. In addition, WCM maintains a reinsurance program with MCIC with anticipated recoveries of \$103,726 and \$102,891, respectively, recorded as accounts receivable (Note 2A).

### B. Student Health Plan

The University has established a self-funded student health plan under Section 1124 of the New York State Insurance Law ("NYSIL"). The Student Health Plan ("SHP") provides health insurance coverage to students at the University's Ithaca-based campuses. The table below presents a summary of SHP operations occurring during the University's fiscal years ended June 30.

#### SUMMARY OF STUDENT HEALTH PLAN OPERATIONS

	July 1 - August 16 (prior plan year)	August 17 - June 30 (current plan year)	2017 Fiscal year total	July 1 - August 16 (prior plan year)	August 17 - June 30 (current plan year)	2016 Fiscal year total
Total premium revenue	\$ 3,693	\$ 26,965	\$ 30,658	\$ 3,652	\$ 24,753	\$ 28,405
Expenses						
Medical and prescription drug expense	2,976	14,264	17,240	2,843	14,348	17,191
Health center capitation	786	5,299	6,085	463	5,088	5,551
Administrative fees	82	2,387	2,469	358	2,626	2,984
Total expenses	\$ 3,844	\$ 21,950	\$ 25,794	\$ 3,664	\$ 22,062	\$ 25,726
Net income from health plan operations	\$ (151)	\$ 5,015	\$ 4,864	\$ (12)	\$ 2,691	\$ 2,679

The University has established reserves with the amounts necessary to satisfy obligations of the plan. Based on an analysis and recommendation of a qualified actuary, and with the approval of New York State, the reserve for medical claims incurred but not reported ("IBNR") and claims reported but not paid ("RBNP") is maintained at an amount not less than 14.5 percent of expected medical claims and 5 percent of expected pharmacy drug claims. In addition, a separate contingency reserve has been established for the purpose of satisfying unexpected obligations in the event of termination of the plan. The contingency reserve is maintained at an amount not less than 5 percent of the total current plan year premiums and is invested in the University's endowment. NYS requires that the assets of the contingency reserve consist of certain investments of the types specified in Section 1404 of NYSIL. The specified types of investments include U.S. government securities categorized in fair-value hierarchy Level 1, of which the University holds \$42,897 and \$65,622 in its investment portfolio as of June 30, 2017 and 2016 respectively (Note 3B). Premium revenue is billed in advance of the plan year (unearned) and recognized as revenue on a monthly basis as coverage is provided. The changes in the unearned premiums and SHP reserves during the fiscal years ended June 30 are presented below.

SUMMARY OF STUDENT HEALTH PLAN UNEARNED PREMIUMS

	<b>2017</b>		<b>2016</b>	
	Unearned premiums		Unearned premiums	
	2015-2016 plan year	2016-2017 plan year	2014-2015 plan year	2015-2016 plan year
Balance as of July 1	\$ 3,625	\$ -	\$ 3,412	\$ -
Balance as of June 30	-	2,270	-	3,625
Net change	\$ (3,625)	\$ 2,270	\$ (3,412)	\$ 3,625

SUMMARY OF STUDENT HEALTH PLAN RESERVES

	IBNR/RBNP reserve		Contingency reserve	
	<b>2017</b>	<b>2016</b>	<b>2017</b>	<b>2016</b>
Balance as of July 1	\$ 2,500	\$ 2,409	\$ 1,547	\$ 1,374
Balance as of June 30	3,203	2,500	1,723	1,547
Net change	\$ 703	\$ 91	\$ 176	\$ 173

**13. CONTINGENT LIABILITIES**

The University is a defendant in various legal actions, some of which are for substantial monetary amounts, that arise out of the normal course of its operations. Although the final outcome of the actions cannot be foreseen, the University's administration is of the opinion that eventual liability, if any, will not have a material effect on the University's financial position.

**14. SUBSEQUENT EVENTS**

The University has performed an evaluation of subsequent events through October 25, 2017, the date on which the consolidated financial statements were issued and determined no material impact on the University's consolidated financial statements.

**Cornell University**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2017**

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
<b>Student Financial Assistance Cluster</b>								
<b>Department of Education</b>								
Federal Work-Study Program	84.033		\$ 3,269,490	\$ -	-	-	\$ 3,269,490	-
Federal Supplemental Educational Opportunity Grants	84.007		2,691,222	-	-	-	2,691,222	-
Federal Perkins Loan Program - Outstanding Loans as of July 1, 2016	84.038		48,189,329	-	-	-	48,189,329	-
Federal Perkins Loan Program - New Loans Issued in 2017	84.038		5,445,224	-	-	-	5,445,224	-
Federal Perkins Loan Program - Administrative Cost Allowance	84.038		488,525	-	-	-	488,525	-
Federal Pell Grant Program	84.063		10,154,132	-	-	-	10,154,132	-
Federal Direct Student Loans-Unsubsidized	84.268		44,742,670	-	-	-	44,742,670	-
Federal Direct Student Loans-PLUS	84.268		49,908,210	-	-	-	49,908,210	-
Federal Direct Student Loans-Subsidized	84.268		14,259,598	-	-	-	14,259,598	-
<b>Department of Education Total</b>			<u>179,148,400</u>	<u>-</u>			<u>179,148,400</u>	<u>-</u>
<b>Department of Health and Human Services</b>								
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students - Outstanding Loans as of July 1, 2016	93.342		5,657,647	-	-	-	5,657,647	-
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students - New Loans Issued in 2017	93.342		472,740	-	-	-	472,740	-
<b>Department of Health and Human Services Total</b>			<u>6,130,387</u>	<u>-</u>			<u>6,130,387</u>	<u>-</u>
<b>Student Financial Assistance Cluster Total</b>			<u>185,278,787</u>	<u>-</u>			<u>185,278,787</u>	<u>-</u>
<b>Research &amp; Development Cluster</b>								
<b>Department of Agriculture</b>								
Department of Agriculture, Other	10.RD	SCG 16 010	-	18,350	New York Farm Viability Institute	SCG 16 010	18,350	-
Department of Agriculture, Other	10.RD	SCB15066	-	115,457	Center For Produce Safety	SCB15066	115,457	-
<b>Agricultural Marketing Service</b>								
Marketing Agreements and Orders	10.155		37,345	-	-	-	37,345	-
Federal-State Marketing Improvement Program	10.156		20,676	-	-	-	20,676	-
Inspection Grading and Standardization	10.162		418,770	-	-	-	418,770	-
Market Protection and Promotion	10.163		-	31,500	American Sheep Industry Association Inc	12-25-G-0904	31,500	-
Specialty Crop Block Grant Program - Farm Bill	10.170		-	249,492	NYS Dept Of Ag & Markets	14-SCBGP-NY-0036	249,492	5,382
Specialty Crop Block Grant Program - Farm Bill	10.170		-	11,738	NYS Dept Of Ag & Markets	16SCBGPNY0030	11,738	-
Specialty Crop Block Grant Program - Farm Bill	10.170		-	2,038	University Of California Davis	SCB13063-USDA #12-25-B-1657	2,038	-
Specialty Crop Block Grant Program - Farm Bill	10.170		-	82,222	New York Farm Viability Institute	SCB 15 003	82,222	-
Specialty Crop Block Grant Program - Farm Bill	10.170		-	50,300	New York Farm Viability Institute	SCG 15 002	50,300	-
Specialty Crop Block Grant Program - Farm Bill	10.170		-	22,135	New York Farm Viability Institute	SCG 15 010	22,135	-
Specialty Crop Block Grant Program - Farm Bill	10.170		-	51,222	New York Farm Viability Institute	SCG 15 012	51,222	-
Specialty Crop Block Grant Program - Farm Bill	10.170		-	54,899	New York Farm Viability Institute	SCG 15 015	54,899	6,660
Specialty Crop Block Grant Program - Farm Bill	10.170		-	74,012	New York Farm Viability Institute	SCG 15 020	74,012	-
Specialty Crop Block Grant Program - Farm Bill	10.170		-	36,628	New York Farm Viability Institute	SCG 16 004	36,628	-
Specialty Crop Block Grant Program - Farm Bill	10.170		-	2,320	New York Farm Viability Institute	SCG 16 008	2,320	-
Specialty Crop Block Grant Program - Farm Bill	10.170		-	31,025	New York Farm Viability Institute	SCG 16 011	31,025	-
Specialty Crop Block Grant Program - Farm Bill	10.170		-	72,040	New York Farm Viability Institute	SCG 16 012	72,040	-

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.



**Cornell University**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2017**

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
Specialty Crop Block Grant Program - Farm Bill	10.170		-	72,963	Center For Produce Safety	16-SCBGP-CA-0035	72,963	18,411
Local Food Promotion Program	10.172		-	4,933	Buffalo Niagara Medical Campus, Inc.	-	4,933	-
<b>Agricultural Marketing Service Subtotal</b>			<b>476,791</b>	<b>849,467</b>			<b>1,326,258</b>	<b>30,453</b>
<b>Agricultural Research Service</b>								
Agricultural Research_Basic and Applied Research	10.001		3,136,147	-	-	-	3,136,147	-
Agricultural Research_Basic and Applied Research	10.001		-	31,670	U.S. Highbush Blueberry Council	-	31,670	-
<b>Agricultural Research Service Subtotal</b>			<b>3,136,147</b>	<b>31,670</b>			<b>3,167,817</b>	<b>-</b>
<b>Animal and Plant Health Inspection Service</b>								
Plant and Animal Disease, Pest Control, and Animal Care	10.025		657,473	-	-	-	657,473	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025		-	17,207	American Public Gardens Association	15-8100-1519-CA	17,207	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025		-	72,511	American Public Gardens Association	16-8100-1519-CA	72,511	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025		-	20,784	NYS Dept Of Ag & Markets	15-8236-0857-CA	20,784	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025		-	56,277	NYS Dept Of Ag & Markets	16-8236-0857-CA	56,277	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025		-	604,601	NYS Dept Of Ag & Markets	C200857	604,601	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025		-	455	Rutgers, The State University Of New Jersey	14-8130-0274-CA	455	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025		-	1,021	Rutgers, The State University Of New Jersey	15-8130-0270-CA	1,021	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025		-	3,420	Rutgers, The State University Of New Jersey	15-8130-0274-CA	3,420	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025		-	323	Rutgers, The State University Of New Jersey	1681300270CA	323	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025		-	28,299	Rutgers, The State University Of New Jersey	16-8130-0274-CA	28,299	-
<b>Animal and Plant Health Inspection Service Subtotal</b>			<b>657,473</b>	<b>804,898</b>			<b>1,462,371</b>	<b>-</b>
<b>Economic Research Service</b>								
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250		40,877	-	-	-	40,877	-
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250		-	51,421	University Of Delaware	59-6000-4-0064	51,421	-
Consumer Data and Nutrition Research	10.253		1,097,791	-	-	-	1,097,791	90,517
<b>Economic Research Service Subtotal</b>			<b>1,138,668</b>	<b>51,421</b>			<b>1,190,089</b>	<b>90,517</b>
<b>Foreign Agricultural Service</b>								
Norman E. Borlaug International Agricultural Science and Technology Fellowship	10.777		24,787	-	-	-	24,787	-
Technical Agricultural Assistance	10.960		6,033	-	-	-	6,033	-
<b>Foreign Agricultural Service Subtotal</b>			<b>30,820</b>	<b>-</b>			<b>30,820</b>	<b>-</b>
<b>Forest Service</b>								
Forestry Research	10.652		128,599	-	-	-	128,599	-
Forest Health Protection	10.680		153,478	-	-	-	153,478	-
Forest Health Protection	10.680		-	18,000	The Gypsy Moth Slow The Spread Foundation Inc.	15-DG-11420004-034-1	18,000	-
National Fish and Wildlife Foundation	10.683		-	28,131	National Fish And Wildlife Foundation	15-CA-11132422-241	28,131	-
<b>Forest Service Subtotal</b>			<b>282,077</b>	<b>46,131</b>			<b>328,208</b>	<b>-</b>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**Cornell University**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2017**

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
<i>National Institute of Food and Agriculture</i>								
Grants for Agricultural Research, Special Research Grants	10.200		671,678	-	-	-	671,678	395,672
Grants for Agricultural Research, Special Research Grants	10.200		-	117	University Of Maine	2014-34141-22266	117	-
Grants for Agricultural Research, Special Research Grants	10.200		-	33,582	University Of Maine	2015-34141-23964	33,582	-
Grants for Agricultural Research, Special Research Grants	10.200		-	24,634	University Of Maine	2016-34141-25708	24,634	-
Grants for Agricultural Research, Special Research Grants	10.200		-	22,975	University Of Maryland College Park	2016-38500-25754	22,975	-
Cooperative Forestry Research	10.202		257,982	-	-	-	257,982	-
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203		7,135,964	-	-	-	7,135,964	-
Animal Health and Disease Research	10.207		119,234	-	-	-	119,234	-
Higher Education & Graduate Fellowships Grant Program	10.210		79,517	-	-	-	79,517	-
Small Business Innovation Research	10.212		46,689	-	-	-	46,689	-
Small Business Innovation Research	10.212		-	5,384	I2 Air Fluid Innovations	-	5,384	-
Sustainable Agriculture Research and Education	10.215		-	46,115	University Of Maryland College Park	2015-38640-23777	46,115	-
Sustainable Agriculture Research and Education	10.215		-	13,161	University Of Vermont	2012-38640-19543	13,161	2,005
Sustainable Agriculture Research and Education	10.215		-	77,806	University Of Vermont	2013-38640-20895	77,806	-
Sustainable Agriculture Research and Education	10.215		-	89,950	University Of Vermont	2014-38640-22161	89,950	-
Sustainable Agriculture Research and Education	10.215		-	46,806	University Of Vermont	2015-38640-23777	46,806	-
Sustainable Agriculture Research and Education	10.215		-	32,039	University Of Vermont	2016-38640-25380	32,039	-
Higher Education - Institution Challenge Grants Program	10.217		114,788	-	-	-	114,788	64,851
Biotechnology Risk Assessment Research	10.219		56,528	-	-	-	56,528	-
Higher Education - Multicultural Scholars Grant Program	10.220		546	-	-	-	546	-
Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants	10.226		52,209	-	-	-	52,209	137
Integrated Programs	10.303		567,966	-	-	-	567,966	115,005
Homeland Security_Agricultural	10.304		449,654	-	-	-	449,654	178,058
Homeland Security_Agricultural	10.304		-	8,708	Purdue University	2012-37620-20217	8,708	-
Organic Agriculture Research and Extension Initiative	10.307		1,527,466	-	-	-	1,527,466	793,251
Organic Agriculture Research and Extension Initiative	10.307		-	91,787	Oregon State University	2014-51300-22223	91,787	-
Organic Agriculture Research and Extension Initiative	10.307		-	167,949	Washington State University	2015-51300-24155	167,949	-
Organic Agriculture Research and Extension Initiative	10.307		-	20,960	West Virginia University Research Corporation	2012-51300-20320	20,960	-
Specialty Crop Research Initiative	10.309		5,038,346	-	-	-	5,038,346	3,400,633
Specialty Crop Research Initiative	10.309		-	30,694	Michigan State University	2014-51181-22380	30,694	-
Specialty Crop Research Initiative	10.309		-	5,415	Michigan State University	2014-51181-23378	5,415	-
Specialty Crop Research Initiative	10.309		-	75,162	Michigan State University	2015-51181-24285	75,162	-
Specialty Crop Research Initiative	10.309		-	111,992	North Carolina State University	2015-51181-24252	111,992	-
Specialty Crop Research Initiative	10.309		-	125,399	North Carolina State University	2016-51181-25409	125,399	-
Specialty Crop Research Initiative	10.309		-	14,445	University Of California Riverside	2017-70016-26053	14,445	-
Specialty Crop Research Initiative	10.309		-	50,233	University Of Florida	2014-51181-22377	50,233	-
Specialty Crop Research Initiative	10.309		-	129,380	University Of Florida	2015-51181-24312	129,380	-
Specialty Crop Research Initiative	10.309		-	31,454	University Of Massachusetts Amherst	2011-51181-30673	31,454	-
Specialty Crop Research Initiative	10.309		-	26,310	University Of Wisconsin Madison	2012-51181-20001	26,310	-
Specialty Crop Research Initiative	10.309		-	73,657	Washington State University	2014-51181-22381	73,657	29,163
Agriculture and Food Research Initiative (AFRI)	10.310		7,919,707	-	-	-	7,919,707	985,686
Agriculture and Food Research Initiative (AFRI)	10.310		-	10,747	Boyce Thompson Institute	2014-67013-21659	10,747	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	774	Boyce Thompson Institute	2015-67013-23281	774	-

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**Cornell University**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2017**

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
Agriculture and Food Research Initiative (AFRI)	10.310		-	31,539	Michigan State University	2016-68004-24931	31,539	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	(768)	New Jersey Inst. Of Technology	2012-67019-19348	(768)	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	141,527	Ohio State University	2014-67013-32410	141,527	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	13,052	Pennsylvania State University	2011-68004-30057	13,052	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	205,630	Pennsylvania State University	2012-68005-19703	205,630	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	26,210	Pennsylvania State University	2014-67019-21636	26,210	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	17,721	Pennsylvania State University	2015-87015-23177	17,721	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	2,990	Pennsylvania State University	2017-67013-26258	2,990	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	261,283	Rockefeller University	2016-67015-24765	261,283	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	41,654	Texas A&M University	2016-67015-24923	41,654	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	20,401	Tufts University	2016-68006-24744	20,401	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	51,041	University Of Buffalo	2016-6800-324601	51,041	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	(2,647)	University Of California Davis	2011-68002-30029	(2,647)	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	72,638	University Of California Davis	2012-68004-20166	72,638	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	59,445	University Of California Davis	2016-67023-24902	59,445	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	51,532	University Of California Davis	2017-67007-25939	51,532	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	55,626	University Of California Riverside	2011-88004-30154	55,626	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	34,376	University Of California, San Diego	2015-67013-23006	34,376	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	5,602	University Of Massachusetts Amherst	2015-68006-23110	5,602	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	442	University Of Missouri	2011-68006-30815	442	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	43,656	University Of Missouri	2016-57019-25278	43,656	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	16,817	University Of Nebraska	2013-67015-21239	16,817	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	21,314	University Of New Hampshire	2013-67014-21318	21,314	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	1,314	University Of Notre Dame	2015-67013-23289	1,314	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	63,086	University Of Wisconsin Madison	2013-68002-20525	63,086	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	82,805	University Of Wyoming	2011-68004-30074	82,805	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	34,655	Virginia Polytechnic Institute & State University	2015-67003-23485	34,655	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	30,147	University Of Idaho	2015-69004-23634	30,147	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	6,289	Montana State Univ	2015-68006-22850	6,289	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	48,830	U Of Georgia Research Foundation	2016-67013-24608	48,830	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	9,105	Colorado State University	2013-68004-25322	9,105	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	6,096	Archbold Expeditions	2016-67019-249881	6,096	-
Beginning Farmer and Rancher Development Program	10.311		197,500	-	-	-	197,500	2,000
Farm Business Management and Benchmarking Competitive Grants Program	10.319		101,497	-	-	-	101,497	72,707
Crop Protection and Pest Management Competitive Grants Program	10.329		375,767	-	-	-	375,767	88,927
Crop Protection and Pest Management Competitive Grants Program	10.329		-	36,612	Rutgers, The State University Of New Jersey	2015-70006-24152	36,612	-
Crop Protection and Pest Management Competitive Grants Program	10.329		-	2,097	University Of Florida	2015-70006-24165	2,097	-
Crop Protection and Pest Management Competitive Grants Program	10.329		-	6,962	University Of Maryland College Park	2015-70006-24277	6,962	-
Crop Protection and Pest Management Competitive Grants Program	10.329		-	1,494	University Of Vermont	2016-70006-25830	1,494	-
Alfalfa and Forage Research Program	10.330		152,128	-	-	-	152,128	87,843
Alfalfa and Forage Research Program	10.330		-	13,954	University Of California Davis	2014-70005-22552	13,954	-
Cooperative Extension Service	10.500		382,755	-	-	-	382,755	-
Cooperative Extension Service	10.500		-	14,866	University Of Vermont	2013-47001-20896	14,866	-
<b>National Institute of Food and Agriculture Subtotal</b>			<b>25,247,921</b>	<b>2,897,028</b>			<b>28,144,949</b>	<b>6,215,938</b>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.



Cornell University

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2017

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
<i>Natural Resources Conservation Service</i>								
Soil and Water Conservation	10.902		9,513	-	-	-	9,513	-
Soil and Water Conservation	10.902		-	50,289	IUP Research Institute	68-7482-15-501	50,289	-
Soil Survey	10.903		47,271	-	-	-	47,271	-
Environmental Quality Incentives Program	10.912		262,847	-	-	-	262,847	21,957
Environmental Quality Incentives Program	10.912		-	49,828	North Carolina State University	69-3A75-13-231	49,828	-
Environmental Quality Incentives Program	10.912		-	9,505	Pennsylvania State University	68-3A75-12-226	9,505	-
Conservation Stewardship Program	10.924		19,392	-	-	-	19,392	-
<i>Natural Resources Conservation Service Subtotal</i>			339,023	109,622			448,645	21,957
<i>Rural Business-Cooperative Service</i>								
Rural Economic Development Loans and Grants	10.854		-	3,774	Slic Network Solutions	150945334	3,774	-
<i>The Office of the Chief Economist</i>								
Agricultural Market and Economic Research	10.290		128,088	-	-	-	128,088	-
<b>Department of Agriculture Total</b>			31,437,008	4,927,818			36,364,826	6,358,865
<b>Department of Commerce</b>								
<i>National Institute of Standards and Technology (NIST)</i>								
Measurement and Engineering Research and Standards	11.609		205,465	-	-	-	205,465	-
<i>National Oceanic and Atmospheric Administration (NOAA)</i>								
Integrated Ocean Observing System (IOOS)	11.012		-	16,550	Great Lakes Observing System	NA11NOS0120041	16,550	-
Sea Grant Support	11.417		-	141,119	New York Sea Grant Institute, Stony Brook	NA14OAR4170069	141,119	-
Sea Grant Support	11.417		-	93,605	Woods Hole Oceanographic Institute	NA14OAR4170074	93,605	-
Climate and Atmospheric Research	11.431		12,279	-	-	-	12,279	-
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432		-	157,025	Woods Hole Oceanographic Institute	NA14OAR4320158	157,025	-
<i>National Oceanic and Atmospheric Administration (NOAA) Subtotal</i>			12,279	408,299			420,578	-
<b>Department of Commerce Total</b>			217,744	408,299			626,043	-
<b>Department of Defense</b>								
Department of Defense, Other	12.RD	N66001-12-C-2009	686,375	-	-	-	686,375	-
Department of Defense, Other	12.RD	FA-9302-14-C0002	-	25,685	Coherent Technologies, Inc.	FA-9302-14-C0002	25,685	-
Department of Defense, Other	12.RD	GSO4TO9DBCOO 17	-	14,752	Engility LLC	GSO4TO9DBCOO 17	14,752	-
Department of Defense, Other	12.RD	HDTRA1-13-C-0003	-	280,745	Flir Systems	HDTRA1-13-C-0003	280,745	-
Department of Defense, Other	12.RD	FA8650-14-C-7402	-	329,512	Honeywell Inc	FA8650-14-C-7402	329,512	-
Department of Defense, Other	12.RD	W911NF-15-C-0236	-	143,021	International Business Machines	W911NF-15-C-0236	143,021	-
Department of Defense, Other	12.RD	SBIR N08-006, DO 0007	-	23,500	Magee Technologies LLC	SBIR N08-006, DO 0007	23,500	-
Department of Defense, Other	12.RD	W911NF-09-2-0053	-	133,350	Raytheon Company	W911NF-09-2-0053	133,350	-
Department of Defense, Other	12.RD	W911NF-14-C-0089	-	247,058	Raytheon Company	W911NF-14-C-0089	247,058	-
Department of Defense, Other	12.RD	FA8650-11-D-5801	-	69,776	UES Inc.	FA8650-11-D-5801	69,776	-
Department of Defense, Other	12.RD	W911QY-15-C-0026	-	209,244	University Of California, Santa Barbara	W911QY-15-C-0026	209,244	-
Department of Defense, Other	12.RD	W912HQ-12-C-0073	-	158,480	University Of Notre Dame	W912HQ-12-C-0073	158,480	-
Department of Defense, Other	12.RD	FA8650-15-M-5005	-	38	Carrera Bioscience Inc.	FA8650-15-M-5005	38	-

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**Cornell University**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2017**

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
Department of Defense, Other	12.RD	78547	-	28,902	Lionano Inc.	-	28,902	-
Department of Defense, Other	12.RD	W15QKN17C0005	-	7,317	Lionano Inc.	W15QKN17C0005	7,317	-
Department of Defense, Other	12.RD	W81XWH-16-C-0082	-	24,927	Vitascan Technologies Inc.	W81XWH-16-C-0082	24,927	-
Department of Defense, Other	12.RD	FA8702-15-D-0001	-	61,342	Lincoln Lab, Mit	FA8702-15-D-0001	61,342	-
Department of Defense, Other	12.RD	W911NF-12-C-0044	-	143,280	Invincea Inc.	W911NF-12-C-0044	143,280	-
Department of Defense, Other	12.RD	HR0011-16-C-0047	-	112,297	SRI International	HR0011-16-C-0047	112,297	-
Department of Defense, Other	12.RD	D16PC0000	-	827,629	Baylor College Of Medicine	D16PC0000	827,629	-
<b>Advanced Research Projects Agency</b>								
Research and Technology Development	12.910		1,986,746	-	-	-	1,986,746	218,335
Research and Technology Development	12.910		-	101,720	Raytheon Company	HR0011-14-C-0009	101,720	-
Research and Technology Development	12.910		-	32,219	Sydor Instruments	HDTRA 1-16-P-0019	32,219	-
Research and Technology Development	12.910		-	97,860	University Of California Berkeley	N66001-15-C-4066	97,860	-
Research and Technology Development	12.910		-	253,232	University Of California, San Diego	HR0011-16-C-0037	253,232	-
Research and Technology Development	12.910		-	75,040	University Of Illinois At Urbana-Champaign	2013-MA-2385	75,040	-
Research and Technology Development	12.910		-	31,590	University Of Notre Dame	2013-KJ-2480	31,590	-
Research and Technology Development	12.910		-	897,422	University Of Notre Dame	2013-MA-2383	897,422	-
Research and Technology Development	12.910		-	45,820	Virginia Polytechnic Institute & State University	D17AC00003	45,820	-
<b>Advanced Research Projects Agency Subtotal</b>			1,986,746	1,534,903			3,521,649	218,335
<b>Defense Threat Reduction Agency</b>								
Scientific Research - Combating Weapons of Mass Destruction	12.351		-	230,326	Northwestern University	HDTRA1-15-1-0052	230,326	-
Scientific Research - Combating Weapons of Mass Destruction	12.351		-	121,958	University System Of Maryland	HDTRA1-13-1-0037	121,958	-
<b>Defense Threat Reduction Agency Subtotal</b>			-	352,284			352,284	-
<b>Department of the Air Force, Materiel Command</b>								
Air Force Defense Research Sciences Program	12.800		4,884,098	-	-	-	4,884,098	1,220,889
Air Force Defense Research Sciences Program	12.800		-	3,449	Massachusetts Institute Of Technology	FA9550-13-1-0159	3,449	-
Air Force Defense Research Sciences Program	12.800		-	216,942	Massachusetts Institute Of Technology	FA9550-15-1-0038	216,942	-
Air Force Defense Research Sciences Program	12.800		-	251,398	Princeton University	FA9550-16-1-0046	251,398	-
Air Force Defense Research Sciences Program	12.800		-	403,812	Stanford University	29182900-51677-B	403,812	-
Air Force Defense Research Sciences Program	12.800		-	16,325	University Of Texas At Austin	FA9550-15-1-0075	16,325	-
Air Force Defense Research Sciences Program	12.800		-	86,000	Griffiss Institute	FA8750-15-3-6000	86,000	-
<b>Department of the Air Force, Materiel Command Subtotal</b>			4,884,098	977,926			5,862,024	1,220,889

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**Cornell University**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2017**

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
<i>Department of the Army, Office of the Chief of Engineers</i>								
Aquatic Plant Control	12.100		-	115,617	University Of Hawaii	W912HQ-14-C-0017	115,617	-
<i>Department of the Navy, Office of the Chief of Naval Research</i>								
Basic and Applied Scientific Research	12.300		5,615,391	-	-	-	5,615,391	1,143,499
Basic and Applied Scientific Research	12.300		-	7,087	Binghamton University	N00014-15-1-1270	7,087	-
Basic and Applied Scientific Research	12.300		-	106,695	Duke University	N00014-13-1-0561	106,695	-
Basic and Applied Scientific Research	12.300		-	241,918	Georgia State University	N00014-13-1-0649	241,918	-
Basic and Applied Scientific Research	12.300		-	60,959	International Personnel Protection Inc.	41756-16-C-4511	60,959	-
Basic and Applied Scientific Research	12.300		-	37,628	New York University	FA8750-14-2-0236	37,628	-
Basic and Applied Scientific Research	12.300		-	20,090	Oregon State University	N00014-15-1-2297	20,090	-
Basic and Applied Scientific Research	12.300		-	255,736	Stanford University	N00014-14-1-0551	255,736	-
Basic and Applied Scientific Research	12.300		-	85,738	Stanford University	N00014-15-1-2827	85,738	-
Basic and Applied Scientific Research	12.300		-	89,767	University Of California, Santa Barbara	N00014-16-1-2233	89,767	-
Basic and Applied Scientific Research	12.300		-	68,744	University Of California, Santa Barbara	N00014-16-1-2982	68,744	-
Basic and Applied Scientific Research	12.300		-	305,342	University Of Notre Dame	N00014-16-1-2686	305,342	-
Basic and Applied Scientific Research	12.300		-	20,090	University Of St. Andrews	N00014-15-1-2142	20,090	-
Basic and Applied Scientific Research	12.300		-	6,346	University Of Texas Arlington	NO0014-16-1-2140	6,346	-
<i>Department of the Navy, Office of the Chief of Naval Research Subtotal</i>			5,615,391	1,306,140			6,921,531	1,143,499
<i>National Security Agency</i>								
Mathematical Sciences Grants Program	12.901		33,529	-	-	-	33,529	-
Information Security Grants	12.902		-	42,374	Carnegie-Mellon University	H98230-14-C-0140	42,374	-
<i>National Security Agency Subtotal</i>			33,529	42,374			75,903	-
<i>Office of the Secretary of Defense</i>								
Basic, Applied, and Advanced Research in Science and Engineering	12.630		135,078	-	-	-	135,078	-
<i>U.S. Army Materiel Command</i>								
Basic Scientific Research	12.431		6,085,565	-	-	-	6,085,565	2,558,340
Basic Scientific Research	12.431		-	(6,650)	Clemson University	W911NF-12-1-0332	(6,650)	-
Basic Scientific Research	12.431		-	347,916	Georgia Institute Of Technology	W911NF-15-1-0609	347,916	-
Basic Scientific Research	12.431		-	7,210	Massachusetts Institute Of Technology	W911NF-11-1-0202	7,210	-
Basic Scientific Research	12.431		-	117,295	Tufts University	W911F-16-1-0095	117,295	-
Basic Scientific Research	12.431		-	328,592	University Of Chicago	W911NF-14-1-0003	328,592	-
Basic Scientific Research	12.431		-	107,947	University Of Pennsylvania	W911NF-12-1-0509	107,947	-
<i>U.S. Army Materiel Command Subtotal</i>			6,085,565	902,310			6,987,875	2,558,340

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.



Cornell University

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2017

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
<i>U.S. Army Medical Command</i>								
Military Medical Research and Development	12.420		6,586,503	-	-	-	6,586,503	604,557
Military Medical Research and Development	12.420		-	19,858	Columbia University	W81XWH-13-1-01	19,858	-
Military Medical Research and Development	12.420		-	5,494	Memorial Sloan Kettering Cancer Center	W81XWH-16-1-03	5,494	-
Military Medical Research and Development	12.420		-	24,746	New York University	NYU W81XWH15-2-0036	24,746	-
Military Medical Research and Development	12.420		-	121,744	New York University	W81XWH15-2-0036(	121,744	-
Military Medical Research and Development	12.420		-	23,361	University Of Michigan	W81XWH-14-1-0466	23,361	-
Military Medical Research and Development	12.420		-	22,329	Cedars Sinai Medical Center	W81XWH-16-1-0397	22,329	-
Military Medical Research and Development	12.420		-	83,334	University Of Alabama - Birmngham	W81XWH-15-1-0705	83,334	24,316
Military Medical Research and Development	12.420		-	76,178	University Of Vermont & State Agricultural College	W81XWH-14-1-0199(	76,178	-
Military Medical Research and Development	12.420		-	(132,437)	Massachusetts Eye And Ear Infirmary	W81XWH-12-2-01	(132,437)	-
Military Medical Research and Development	12.420		-	(31,863)	New York Presbyterian Hospital	NYPH W81XWH-10-1-086	(31,863)	-
Military Medical Research and Development	12.420		-	(20,647)	University Of California, San Diego	W81XWH-12-2-00	(20,647)	-
<i>U.S. Army Medical Command Subtotal</i>			6,586,503	192,097			6,778,600	628,873
<b>Department of Defense Total</b>			26,013,285	8,264,506			34,277,791	5,769,936
<b>Department of the Interior</b>								
Department of the Interior, Other	15.RD	F15PX02409	141	-	-	-	141	-
<i>Bureau of Ocean Energy Management</i>								
Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	15.423		482,800	-	-	-	482,800	-
Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	15.423		-	428,148	University System Of Maryland	14-14-1916	428,148	-
Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	15.423		-	117,714	University System Of Maryland	14-17-2241BOEM	117,714	-
<i>Bureau of Ocean Energy Management Subtotal</i>			482,800	545,862			1,028,662	-
<i>Fish and Wildlife Service</i>								
Rhinoceros and Tiger Conservation Fund	15.619		4,669	-	-	-	4,669	-
African Elephant Conservation Fund	15.620		55,416	-	-	-	55,416	-
Invasive Species	15.652		8,939	-	-	-	8,939	-
Migratory Bird Monitoring, Assessment and Conservation	15.655		721	-	-	-	721	-
<i>Fish and Wildlife Service Subtotal</i>			69,745	-			69,745	-

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**Cornell University**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2017**

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
<i>National Park Service</i>								
National Center for Preservation Technology and Training	15.923		47,689	-	-	-	47,689	-
Natural Resource Stewardship	15.944		-	17,443	The Wildlife Conservation Society	P14AC01473	17,443	-
Cooperative Research and Training Programs, Resources of the National Park System	15.945		100,199	-	-	-	100,199	-
<i>National Park Service Subtotal</i>			147,888	17,443			165,331	-
<i>U.S. Geological Survey</i>								
Assistance to State Water Resources Research Institutes	15.805		59,308	-	-	-	59,308	37,008
U.S. Geological Survey_ Research and Data Collection	15.808		51,534	-	-	-	51,534	-
Cooperative Research Units	15.812		136,005	-	-	-	136,005	-
National Climate Change and Wildlife Science Center	15.820		300,067	-	-	-	300,067	200,403
<i>U.S. Geological Survey Subtotal</i>			546,914	-			546,914	237,411
<b>Department of the Interior Total</b>			1,247,488	563,305			1,810,793	237,411
<b>Department of Justice</b>								
Department of Justice, Other	16.RD	2014-BJ-CX-K043	48,241	-	-	-	48,241	-
Department of Justice, Other	16.RD	DJJ13-C-2442(ROS)	-	38,710	University Of Southern California	DJJ13-C-2442(ROS)	38,710	-
<b>Department of Justice Total</b>			48,241	38,710			86,951	-
<b>Department of Labor</b>								
<i>Departmental Management</i>								
Department of Labor Chief Evaluation Office	17.791		86,383	-	-	-	86,383	-
<b>Department of State</b>								
<i>Under Secretary of Public Diplomacy and Public Affairs</i>								
Public Diplomacy Programs	19.040		48,000	-	-	-	48,000	-
<b>Department of Transportation</b>								
<i>Office of the Secretary (OST) Administration Secretariate</i>								
University Transportation Centers Program	20.701		18,407	-	-	-	18,407	5,357
University Transportation Centers Program	20.701		-	80,162	City University Of New York	C030794 & DTRT13-G-UTC32	80,162	-
University Transportation Centers Program	20.701		-	51,817	City University Of New York	DTRT13-G-UTC32	51,817	-
<b>Department of Transportation Total</b>			18,407	131,979			150,386	5,357

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**Cornell University**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2017**

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
<b>National Aeronautics and Space Administration</b>								
National Aeronautics and Space Administration, Other	43.RD	NNG17FC90C	310,136	-	-	-	310,136	-
National Aeronautics and Space Administration, Other	43.RD	NNL15AA10C	354,511	-	-	-	354,511	-
National Aeronautics and Space Administration, Other	43.RD	1530822 (JP59)	-	8,203	Applied Physics Laboratory	1530822 (JP59)	8,203	-
National Aeronautics and Space Administration, Other	43.RD	NNG07EK00C	-	7,812	Arizona State University	NNG07EK00C	7,812	-
National Aeronautics and Space Administration, Other	43.RD	NNN13D496T	-	65,927	Arizona State University	NNN13D496T	65,927	-
National Aeronautics and Space Administration, Other	43.RD	1525402	-	56,162	Jet Propulsion Laboratory	1525402	56,162	-
National Aeronautics and Space Administration, Other	43.RD	1536803	-	31,749	Jet Propulsion Laboratory	1536803	31,749	-
National Aeronautics and Space Administration, Other	43.RD	1538669	-	6,614	Jet Propulsion Laboratory	1538669	6,614	-
National Aeronautics and Space Administration, Other	43.RD	1557993	-	22,487	Jet Propulsion Laboratory	1557993	22,487	-
National Aeronautics and Space Administration, Other	43.RD	1565090	-	19,975	Jet Propulsion Laboratory	1565090	19,975	-
National Aeronautics and Space Administration, Other	43.RD	1565245	-	57,740	Jet Propulsion Laboratory	1565245	57,740	-
National Aeronautics and Space Administration, Other	43.RD	NAS7-03001	-	40,416	Jet Propulsion Laboratory	NAS7-03001	40,416	-
National Aeronautics and Space Administration, Other	43.RD	NM0710846	-	72,076	Jet Propulsion Laboratory	NM0710846	72,076	-
National Aeronautics and Space Administration, Other	43.RD	NM0711123	-	956,732	Jet Propulsion Laboratory	NM0711123	956,732	123,022
National Aeronautics and Space Administration, Other	43.RD	NM071112312	-	173,926	Jet Propulsion Laboratory	NM071112312	173,926	-
National Aeronautics and Space Administration, Other	43.RD	NMO711043	-	28,519	Jet Propulsion Laboratory	NMO711043	28,519	-
National Aeronautics and Space Administration, Other	43.RD	NNN12AA01C	-	1,247,576	Jet Propulsion Laboratory	NNN12AA01C	1,247,576	539,992
National Aeronautics and Space Administration, Other	43.RD	NMO710846	-	142,484	Malin Space Science Systems	NMO710846	142,484	-
National Aeronautics and Space Administration, Other	43.RD	NAS5-26555	-	29,411	Space Telescope Science Inst.	NAS5-26555	29,411	-
National Aeronautics and Space Administration, Other	43.RD	NAS2-97001	-	56,753	Universities Space Research Assoc	NAS2-97001	56,753	-
National Aeronautics and Space Administration, Other	43.RD	1272218	-	2	University Of Arizona	1272218	2	-
Science	43.001		4,917,522	-	-	-	4,917,522	1,140,931
Science	43.001		-	22,162	Applied Physics Laboratory	NNX15AM57G	22,162	-
Science	43.001		-	195,658	Dartmouth College	NNX14AH07G	195,658	-
Science	43.001		-	50,183	Gats Inc.	NNX14AN51G	50,183	-
Science	43.001		-	(811)	Jet Propulsion Laboratory	NMO710782	(811)	(811)
Science	43.001		-	16,954	Malin Space Science Systems	16-0693	16,954	-
Science	43.001		-	3,848	Malin Space Science Systems	NMO710947	3,848	-
Science	43.001		-	19,066	Smithsonian Astrophysical Observatory	NAS8-03060	19,066	-
Science	43.001		-	125,651	Southwest Research Institute	NNM06AA75C	125,651	-
Science	43.001		-	7,947	Texas A&M University	NNX14AD52G	7,947	-
Science	43.001		-	73,375	Universities Space Research Assoc	NAS2-97001	73,375	-
Science	43.001		-	16,516	Universities Space Research Assoc	NNX13AQ46G	16,516	-
Science	43.001		-	7,937	University Of Virginia	NNX13AG38G	7,937	-
Aeronautics	43.002		291,545	-	-	-	291,545	-
Exploration	43.003		123,067	-	-	-	123,067	-
Space Operations	43.007		50,071	-	-	-	50,071	-
Education	43.008		982,006	-	-	-	982,006	481,545
Education	43.008		-	65,007	National Space Grant Foundation	NNX13AE43A	65,007	-
Cross Agency Support	43.009		232,247	-	-	-	232,247	-
Space Technology	43.012		436,433	-	-	-	436,433	-
<b>National Aeronautics and Space Administration Total</b>			<b>7,697,538</b>	<b>3,628,057</b>			<b>11,325,595</b>	<b>2,284,679</b>

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**Schedule of Expenditures of Federal Awards**  
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Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
<b>National Science Foundation</b>								
National Science Foundation, Other	47.RD	1257284	270,492	-	-	-	270,492	-
National Science Foundation, Other	47.RD	83580	8,330	-	-	-	8,330	-
National Science Foundation, Other	47.RD	CU 2015-16(KRIEGER)	(2,480)	-	-	-	(2,480)	-
National Science Foundation, Other	47.RD	79847	-	203	University Of Texas System	-	203	-
National Science Foundation, Other	47.RD	MC 2015-2016	-	7,590	Mayo Clinic	MC 2015-2016	7,590	-
National Science Foundation, Other	47.RD	MC 2016-2017	-	78,943	Mayo Clinic	MC 2016-2017	78,943	-
National Science Foundation, Other	47.RD	BOMBYX TECH: NSF 101	-	1,619	Bombyx Technologies	BOMBYX TECH: NSF 101	1,619	-
Engineering Grants	47.041		9,961,670	-	-	-	9,961,670	354,453
Engineering Grants	47.041		-	51,368	Columbia University	EFMA-1641100	51,368	-
Engineering Grants	47.041		-	54,157	Norfolk State University	DGE-0986188	54,157	-
Engineering Grants	47.041		-	15,321	Texas A&M University	EFRI-1240478	15,321	-
Engineering Grants	47.041		-	25,581	University Of California Berkeley	CCF-0424422	25,581	-
Engineering Grants	47.041		-	204,798	University Of California, Los Angeles	EBC-1160504	204,798	-
Engineering Grants	47.041		-	125,732	University Of Delaware	1331269	125,732	-
Engineering Grants	47.041		-	501,993	University Of Notre Dame	EFRI-1433490	501,993	-
Engineering Grants	47.041		-	195,144	University Of Pennsylvania	EFRI-1331583	195,144	-
Engineering Grants	47.041		-	21,544	University Of Southern California	ECCS-1411244	21,544	-
Engineering Grants	47.041		-	22,746	Washington University In St. Louis	WU-16-392	22,746	-
Engineering Grants	47.041		-	9,185	Zymtronix Catalytic Systems, Inc.	1456279	9,185	-
Mathematical and Physical Sciences	47.049		40,663,829	-	-	-	40,663,829	912,688
Mathematical and Physical Sciences	47.049		-	(627)	Howard University	DMR-1205608	(627)	-
Mathematical and Physical Sciences	47.049		-	65,914	Johns Hopkins University	PHY-1419008	65,914	-
Mathematical and Physical Sciences	47.049		-	51,633	Norfolk State University	DMR-1205457	51,633	-
Mathematical and Physical Sciences	47.049		-	78,815	Pennsylvania State University	DMR-1420620	78,815	-
Mathematical and Physical Sciences	47.049		-	114,693	Princeton University	AST-1440226	114,693	-
Mathematical and Physical Sciences	47.049		-	945,167	Princeton University	PHY-1120138	945,167	-
Mathematical and Physical Sciences	47.049		-	607,544	Princeton University	SUB0000175	607,544	-
Mathematical and Physical Sciences	47.049		-	(361)	SUNY Stony Brook	DMR-1344267	(361)	-
Mathematical and Physical Sciences	47.049		-	2,430	University Of Illinois At Urbana-Champaign	DMR-1307354	2,430	-
Mathematical and Physical Sciences	47.049		-	903,994	University Of Minnesota	CHE-1413862	903,994	-
Mathematical and Physical Sciences	47.049		-	26,547	University Of Nebraska	PHY-1343486	26,547	-
Mathematical and Physical Sciences	47.049		-	438,686	University Of Wisconsin System	PHY-1430284	438,686	-
Mathematical and Physical Sciences	47.049		-	215,971	Natl Radio Astronomy Observ	AST-0836064	215,971	57,269
Mathematical and Physical Sciences	47.049		-	18,640	Natl Radio Astronomy Observ	AST-1519126	18,640	-
Geosciences	47.050		4,051,080	-	-	-	4,051,080	1,410,476
Geosciences	47.050		-	79,712	Boston University	OCE-1260424	79,712	-
Geosciences	47.050		-	11,767	City University Of New York	ICER-1615560	11,767	-
Geosciences	47.050		-	35,574	Columbia University	EAR-1110921	35,574	-
Geosciences	47.050		-	3,748	Ohio State University	PLR-1249631	3,748	-
Geosciences	47.050		-	140,517	Pennsylvania State University	GEO-1240507	140,517	-
Geosciences	47.050		-	111,533	Stanford University	OCE-1434325	111,533	-
Geosciences	47.050		-	1,920	University Of Minnesota	PLR-1559691	1,920	-
Geosciences	47.050		-	24,000	University Of Southern California	EAR-1033462	24,000	-

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**Cornell University**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2017**

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
Computer and Information Science and Engineering	47.070		16,049,049	-	-	-	16,049,049	1,205,957
Computer and Information Science and Engineering	47.070		-	140,901	Arizona State University	1320065	140,901	-
Computer and Information Science and Engineering	47.070		-	38,958	Carnegie-Mellon University	1563887	38,958	-
Computer and Information Science and Engineering	47.070		-	1,356	Clemson University	IIS-1527165	1,356	-
Computer and Information Science and Engineering	47.070		-	16,415	Computing Research Association	1136966	16,415	-
Computer and Information Science and Engineering	47.070		-	234,518	Stanford University	IIS-1139161	234,518	-
Computer and Information Science and Engineering	47.070		-	6,617	University Of California Davis	CNS-1321115	6,617	-
Computer and Information Science and Engineering	47.070		-	39,746	University Of California Riverside	1330110	39,746	-
Computer and Information Science and Engineering	47.070		-	416,520	University Of Illinois At Urbana-Champaign	ACI-1548562	416,520	-
Computer and Information Science and Engineering	47.070		-	112,590	University Of Illinois At Urbana-Champaign	OCI-1053575	112,590	-
Computer and Information Science and Engineering	47.070		-	56,704	University Of Maryland College Park	1514261	56,704	-
Computer and Information Science and Engineering	47.070		-	34,096	University Of North Carolina Chapel Hill	1639268	34,096	-
Computer and Information Science and Engineering	47.070		-	318,149	University Of North Carolina Chapel Hill	CNS-1330599	318,149	-
Computer and Information Science and Engineering	47.070		-	261,208	University Of Wisconsin System	CNS-1330308	261,208	-
Computer and Information Science and Engineering	47.070		-	13,797	Indiana University	ACI-1445604	13,797	-
Computer and Information Science and Engineering	47.070		-	64,850	University Of California, Davis	IIS-1208218	64,850	-
Biological Sciences	47.074		15,934,914	-	-	-	15,934,914	4,332,060
Biological Sciences	47.074		-	2,330	Auburn University	DEB-1023403	2,330	-
Biological Sciences	47.074		-	31,718	Boyce Thompson Institute	1645256	31,718	-
Biological Sciences	47.074		-	38,097	Boyce Thompson Institute	IOS-1354421	38,097	-
Biological Sciences	47.074		-	176,814	Boyce Thompson Institute	IOS-1546625	176,814	-
Biological Sciences	47.074		-	122,124	Cary Institute Of Ecosystem Studies	1633026	122,124	-
Biological Sciences	47.074		-	17,835	Cary Institute Of Ecosystem Studies	1637685	17,835	-
Biological Sciences	47.074		-	244,278	Donald Danforth Plant Science Center	23020-C	244,278	-
Biological Sciences	47.074		-	4,294	Iowa State University	IOS-1238189 (KSU #S13031)	4,294	-
Biological Sciences	47.074		-	172,900	Iowa State University	IOS-1339348	172,900	-
Biological Sciences	47.074		-	36,323	Kansas State University	1543958	36,323	-
Biological Sciences	47.074		-	68,631	Kansas State University	IOS-1238187	68,631	-
Biological Sciences	47.074		-	49,631	Michigan State University	IOS-1546657	49,631	-
Biological Sciences	47.074		-	58,915	Northwestern University	MCB-1650040	58,915	-
Biological Sciences	47.074		-	85,742	University Of Arizona	IOS-1457092	85,742	-
Biological Sciences	47.074		-	267,705	University Of Buffalo	DBI1231306	267,705	-
Biological Sciences	47.074		-	53,775	University Of California Riverside	IOS-1027542	53,775	-
Biological Sciences	47.074		-	316,261	University Of California, San Diego	1444507	316,261	-
Biological Sciences	47.074		-	90,580	University Of Delaware	1127076	90,580	-
Biological Sciences	47.074		-	121,249	University Of Missouri	IOS-1456047	121,249	-
Biological Sciences	47.074		-	221,997	University Of North Carolina Chapel Hill	IOS-1343020	221,997	-
Biological Sciences	47.074		-	19,807	Yale University	IOS-1127017	19,807	-

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

Cornell University

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2017

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
Social, Behavioral, and Economic Sciences	47.075		1,478,775	-	-	-	1,478,775	212,273
Social, Behavioral, and Economic Sciences	47.075		-	14,431	George Washington University	CNS-1421373	14,431	-
Social, Behavioral, and Economic Sciences	47.075		-	2,908	University Of California Berkeley	1650589	2,908	-
Social, Behavioral, and Economic Sciences	47.075		-	12,050	University Of Rochester	BCS-1228261	12,050	-
Education and Human Resources	47.076		9,671,060	-	-	-	9,671,060	208,302
Education and Human Resources	47.076		-	12,514	Rochester Inst Of Technology	HRD-1127955	12,514	-
Education and Human Resources	47.076		-	31,966	Stanford University	DUE-1611482	31,966	-
Education and Human Resources	47.076		-	68,475	Syracuse University	HRD-1202480	68,475	-
Education and Human Resources	47.076		-	13,052	Tuskegee University	HRD-1137681	13,052	-
Education and Human Resources	47.076		-	18,884	University Of Rochester	HRD-1649228	18,884	-
Education and Human Resources	47.076		-	26,950	University Of Wisconsin Madison	DUE-1231286	26,950	-
Education and Human Resources	47.076		-	2,795	Western Kentucky University	DRL-1223908	2,795	-
Polar Programs	47.078		-	9,801	Ohio State University	ARC-1111882	9,801	-
Office of International Science and Engineering	47.079		93,057	-	-	-	93,057	-
Office of International Science and Engineering	47.079		-	7,990	CRDF Global	OISE-9531011	7,990	-
Office of Cyberinfrastructure	47.080		-	237,115	University Of Texas At Austin	OCI-1134872	237,115	-
Trans-NSF Recovery Act Reasearch Support	47.082		(566)	-	-	-	(566)	-
National Science Foundation Total			98,179,210	9,610,103			107,789,313	8,693,478
Environmental Protection Agency								
Office of Research and Development (ORD)								
Science To Achieve Results (STAR) Research Program	66.509		4,756	-	-	-	4,756	4,769
Science To Achieve Results (STAR) Fellowship Program	66.514		38,009	-	-	-	38,009	-
P3 Award: National Student Design Competition for Sustainability	66.516		22,716	-	-	-	22,716	-
Office of Research and Development (ORD) Subtotal			65,481	-			65,481	4,769
Office of Water								
Great Lakes Program	66.469		756,318	-	-	-	756,318	163,975
Great Lakes Program	66.469		-	39,929	Minnesota Department Of Health	00E01283	39,929	-
Office of Water Subtotal			756,318	39,929			796,247	163,975
Environmental Protection Agency Total			821,799	39,929			861,728	168,744
Department of Energy								
Department of Energy, Other	81.RD	65603	-	99,026	Arizona State University	-	99,026	-
Department of Energy, Other	81.RD	DE-AC05-76RL01830	-	28,243	Battelle-Pacific Northwest	DE-AC05-76RL01830	28,243	-
Department of Energy, Other	81.RD	325933	-	1,126	Brookhaven National Lab	325933	1,126	-
Department of Energy, Other	81.RD	DE-AC02-98CH10886	-	3,820,869	Brookhaven National Lab	DE-AC02-98CH10886	3,820,869	(23,729)
Department of Energy, Other	81.RD	DE-AC02-07CH11359	-	23,643	Fermi National Accelerator Laboratory	DE-AC02-07CH11359	23,643	-
Department of Energy, Other	81.RD	PO 604463; PO 615223	-	78,903	Fermi National Accelerator Laboratory	PO 604463; PO 615223	78,903	-

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**Cornell University**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2017**

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
Department of Energy, Other	81.RD	DE-AC02-05CH11231	-	199,330	Lawrence Berkeley National Laboratory	DE-AC02-05CH11231	199,330	-
Department of Energy, Other	81.RD	68946_CLW	-	121	Radiabeam Technologies	68946_CLW	121	-
Department of Energy, Other	81.RD	DE-AC04-94AL85000	-	25,694	Sandia Laboratories	DE-AC04-94AL85000	25,694	-
Department of Energy, Other	81.RD	DE-AC02-76SF00515	-	123,072	Slac National Accelerator Laboratory	DE-AC02-76SF00515	123,072	-
Department of Energy, Other	81.RD	DE-AR0000445	-	158,528	University Of Notre Dame	DE-AR0000445	158,528	-
Department of Energy, Other	81.RD	DE-AC05-00OR22725	-	134,012	UT-Battelle LLC	DE-AC05-00OR22725	134,012	-
Department of Energy, Other	81.RD	DE-AC07-05ID14517	-	35,315	Idaho National Laboratory	DE-AC07-05ID14517	35,315	-
Department of Energy, Other	81.RD	DE-AC52-07NA27344	-	72,814	Lawrence Livermore National Laboratory	DE-AC52-07NA27344	72,814	-
Department of Energy, Other	81.RD	DE-AC05-76RL01830	-	5,579	Pacific Northwest National Laboratory	DE-AC05-76RL01830	5,579	-
Office of Science Financial Assistance Program	81.049		7,157,013	-	-	-	7,157,013	167,853
Office of Science Financial Assistance Program	81.049		-	131,941	Faraday Technology Inc.	DE-SC0011235	131,941	-
Office of Science Financial Assistance Program	81.049		-	108,457	Faraday Technology Inc.	DE-SC0011342	108,457	-
Office of Science Financial Assistance Program	81.049		-	3,777	Iowa State University	DE-SC0016438	3,777	-
Office of Science Financial Assistance Program	81.049		-	78,448	Kitware Inc	DE-SC001135	78,448	-
Office of Science Financial Assistance Program	81.049		-	63,265	Pennsylvania State University	26487740-49105-B	63,265	-
Office of Science Financial Assistance Program	81.049		-	113,822	Sydor Instruments	DE-SC0013234	113,822	-
Office of Science Financial Assistance Program	81.049		-	29,720	Sydor Instruments	DE-SC0017139	29,720	-
Office of Science Financial Assistance Program	81.049		-	83,188	University Of Minnesota	DE-SC0008688	83,188	-
Office of Science Financial Assistance Program	81.049		-	188,419	The Carnegie Institution For Science	DE-SC0001057	188,419	-
Renewable Energy Research and Development	81.087		202,590	-	-	-	202,590	-
Renewable Energy Research and Development	81.087		-	79,431	Duke University	323-0271	79,431	-
Stewardship Science Grant Program	81.112		2,217,856	-	-	-	2,217,856	763,672
Advanced Research Projects Agency - Energy	81.135		2,633,312	-	-	-	2,633,312	883,660
Advanced Research Projects Agency - Energy	81.135		-	53,467	Syracuse University	DE-AR0000526	53,467	-
Advanced Research Projects Agency - Energy	81.135		-	199,108	University Of Illinois At Urbana-Champaign	DE-AR0000598	199,108	-
Advanced Research Projects Agency - Energy	81.135		-	226,755	University Of Illinois At Urbana-Champaign	DE-AR0000661	226,755	-
Advanced Research Projects Agency - Energy	81.135		-	125,288	University Of Illinois At Urbana-Champaign	DE-AR0000714	125,288	-
Advanced Research Projects Agency - Energy	81.135		-	72,581	Eaton (Us) LLC	DE-AR0000703	72,581	-
<b>Department of Energy Total</b>			<b>12,210,771</b>	<b>6,363,942</b>			<b>18,574,713</b>	<b>1,791,456</b>
<b>Department of Education</b>								
<i>Institute of Education Sciences</i>								
Education Research, Development and Dissemination	84.305		202,740	-	-	-	202,740	-
<i>Office of Postsecondary Education</i>								
Overseas Programs - Doctoral Dissertation Research Abroad	84.022		91,694	-	-	-	91,694	-
Graduate Assistance in Areas of National Need	84.200		168,134	-	-	-	168,134	-
<i>Office of Postsecondary Education Subtotal</i>			<b>259,828</b>	<b>-</b>			<b>259,828</b>	<b>-</b>

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Cornell University  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2017

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
<i>Office of Special Education and Rehabilitative Services</i>								
Rehabilitation Services_Vocational Rehabilitation Grants to States	84.126		-	112,651	NYS Dept Of Education	016-038	112,651	-
Promoting Readiness of Minors in Supplemental Security Income	84.418		-	45,481	Research Foundation For Mental Hygiene Inc.	H418P1130011	45,481	-
Promoting Readiness of Minors in Supplemental Security Income	84.418		-	4,365,859	Research Foundation For Mental Hygiene Inc.	H418P130011	4,365,859	1,967,601
<i>Office of Special Education and Rehabilitative Services Subtotal</i>			-	4,523,991			4,523,991	1,967,601
<b>Department of Education Total</b>			462,568	4,523,991			4,986,559	1,967,601
<b>Department of Health and Human Services</b>								
Department of Health and Human Services, Other	93.RD	80898	162,310	-	-	-	162,310	-
Department of Health and Human Services, Other	93.RD	52905566	70,155	-	-	-	70,155	-
Department of Health and Human Services, Other	93.RD	52945904	15,858	-	-	-	15,858	-
Department of Health and Human Services, Other	93.RD	52994400	(14,399)	-	-	-	(14,399)	-
Department of Health and Human Services, Other	93.RD	14-1908	121,777	-	-	-	121,777	-
Department of Health and Human Services, Other	93.RD	200-2016-91970	77,004	-	-	-	77,004	-
Department of Health and Human Services, Other	93.RD	HHSN26100005	(2,478)	-	-	-	(2,478)	-
Department of Health and Human Services, Other	93.RD	HHSN2612012000181 Ta	(28,308)	-	-	-	(28,308)	-
Department of Health and Human Services, Other	93.RD	HHSP233201550076A	823,012	-	-	-	823,012	-
Department of Health and Human Services, Other	93.RD	ITHACA 200-2016-9197	23,168	-	-	-	23,168	-
Department of Health and Human Services, Other	93.RD	HHSN2628200900017C	-	7,538	Columbia University	HHSN2628200900017C	7,538	-
Department of Health and Human Services, Other	93.RD	HHSN2628200900017C(C	-	17,836	Columbia University	HHSN2628200900017C(C	17,836	-
Department of Health and Human Services, Other	93.RD	52988744	-	21,691	Johns Hopkins University	52988744	21,691	-
Department of Health and Human Services, Other	93.RD	52944500	-	(96,044)	Rockefeller University	52944500	(96,044)	-
Department of Health and Human Services, Other	93.RD	NYS C024180	-	(49,226)	Rockefeller University	NYS C024180	(49,226)	-
Department of Health and Human Services, Other	93.RD	U10CA37447	-	182	University Of Chicago	U10CA37447	182	-
Department of Health and Human Services, Other	93.RD	HHSN272201000043C (U	-	(8,563)	University Of Florida	HHSN272201000043C (U	(8,563)	-
Department of Health and Human Services, Other	93.RD	HHSN268200900	-	(26,648)	University Of Michigan	HHSN268200900	(26,648)	-
Department of Health and Human Services, Other	93.RD	U19AG024904	-	50	University Of Southern California	U19AG024904	50	-
Department of Health and Human Services, Other	93.RD	1R44TR001326-01A1	-	213,777	Hesperos LLC	1R44TR001326-01A1	213,777	-
Department of Health and Human Services, Other	93.RD	90EJGS0009-01-00	-	27,988	Commonwealth Of Massachusetts	90EJGS0009-01-00	27,988	-
Department of Health and Human Services, Other	93.RD	ICR #M38-CO-065-0910	-	4,083	Institute For Clinical Research	ICR #M38-CO-065-0910	4,083	-
Department of Health and Human Services, Other	93.RD	ICR M38CO0650910-4(G	-	11,553	Institute For Clinical Research	ICR M38CO0650910-4(G	11,553	-
Department of Health and Human Services, Other	93.RD	M38-CO-065-0910-4(FI	-	(5,460)	Institute For Clinical Research	M38-CO-065-0910-4(FI	(5,460)	-
Department of Health and Human Services, Other	93.RD	UM1AI068641	-	(642)	Institute For Clinical Research	UM1AI068641	(642)	-
Department of Health and Human Services, Other	93.RD	HHSN261201700005C	-	28,831	Youv Labs, Inc.	HHSN261201700005C	28,831	-
Department of Health and Human Services, Other	93.RD	CCI 200-2009-28537 (	-	8,986	Carter Consulting Inc.	CCI 200-2009-28537 (	8,986	-
Department of Health and Human Services, Other	93.RD	HHSN268200900016	-	26,638	University Of North Carolina	HHSN268200900016	26,638	-
Department of Health and Human Services, Other	93.RD	1-312-0212746-50	-	6,078	Research Triangle Institute	1-312-0212746-50	6,078	-
Department of Health and Human Services, Other	93.RD	U01NS026835	-	26,020	The Enmnes Corporation	U01NS026835	26,020	-
Department of Health and Human Services, Other	93.RD	N01CN35159	-	(1,144)	University Of Texas, Md Anderson Cancer Center	N01CN35159	(1,144)	-
Department of Health and Human Services, Other	93.RD	HHSN261201200034I(DA	-	2,012	University Of Texas, Md Anderson Center	HHSN261201200034I(DA	2,012	-
Department of Health and Human Services, Other	93.RD	UTXMDACC #HHSN261201	-	1,224	University Of Texas, Md Anderson Center	UTXMDACC #HHSN261201	1,224	-
Department of Health and Human Services, Other	93.RD	N02CM97024	-	3,342	Calgb Foundation	N02CM97024	3,342	-
Department of Health and Human Services, Other	93.RD	U01NS038384	-	1,083	Rutgers, The State University Of New Jersey	U01NS038384	1,083	-
Department of Health and Human Services, Other	93.RD	SSS CRB-DCR01-S-09-0	-	(3,360)	Social And Scientific Systems	SSS CRB-DCR01-S-09-0	(3,360)	-

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Cornell University

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2017

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
<i>Administration for Children and Families</i>								
Head Start	93.600		16,378	-	-	-	16,378	-
Social Services Research and Demonstration	93.647		29,428	-	-	-	29,428	-
Social Services Block Grant	93.667		-	962,836	Aging In New York Fund	ANYF C130065(SIREY)	962,836	99,908
<i>Administration for Children and Families Subtotal</i>			45,806	962,836			1,008,642	99,908
<i>Administration for Community Living</i>								
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433		800,984	-	-	-	800,984	-
<i>Agency for Healthcare Research and Quality</i>								
National Research Service Awards_Health Services Research Training	93.225		427,237	-	-	-	427,237	-
Research on Healthcare Costs, Quality and Outcomes	93.226		322,058	-	-	-	322,058	-
Research on Healthcare Costs, Quality and Outcomes	93.226		-	248,930	Columbia University	R01HS022903	248,930	-
Research on Healthcare Costs, Quality and Outcomes	93.226		-	16,877	Columbia University	R01HS024915	16,877	-
Research on Healthcare Costs, Quality and Outcomes	93.226		-	(1)	NYC Dohmh	R18HS018275	(1)	-
Research on Healthcare Costs, Quality and Outcomes	93.226		-	8,140	Albert Einstein College	R01HS024432	8,140	-
Research on Healthcare Costs, Quality and Outcomes	93.226		-	18,750	University Of Alabama - Birmingham	000413884-011	18,750	-
Research on Healthcare Costs, Quality and Outcomes	93.226		-	9,981	The George Washington University	R01HS021734	9,981	-
<i>Agency for Healthcare Research and Quality Subtotal</i>			749,295	302,677			1,051,972	-
<i>Centers for Disease Control and Prevention</i>								
Global AIDS	93.067		-	30,194	Les Centres Gheskio	U2GGH000545	30,194	-
Global AIDS	93.067		-	63,911	Les Centres Gheskio	U2GGH001924	63,911	-
Global AIDS	93.067		-	37,762	Les Centres Gheskio	U2GGH001969	37,762	-
Chronic Diseases: Research, Control, and Prevention	93.068		301,267	-	-	-	301,267	158,597
Blood Disorder Program: Prevention, Surveillance, and Research	93.080		-	28,581	Icahn School Of Medicine At Mount Sinai	U27DD001155	28,581	-
Prevention of Disease, Disability, and Death by Infectious Diseases	93.084		1,351	-	-	-	1,351	-
Injury Prevention and Control Research and State and Community Based Programs	93.136		-	176,905	Health Research Inc	1U01CE002834-01	176,905	-
Centers for Disease Control and Prevention_Investigations and Technical Assistance	93.283		-	204,465	University Of South Carolina	5U01DD001007-05	204,465	152,521
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		-	142,071	Health Research Inc	3U50CK00042302S1	142,071	-
<i>Centers for Disease Control and Prevention Subtotal</i>			302,618	683,889			986,507	311,118
<i>Centers for Medicare and Medicaid Services</i>								
Health Care Innovation Awards (HCIA)	93.610		-	153,203	Fund For Public Health In New York Inc.	C1CMS331330	153,203	-

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**Schedule of Expenditures of Federal Awards**  
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Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
<b>Food and Drug Administration</b>								
Food and Drug Administration_Research	93.103		1,105,662	-	-	-	1,105,662	294,170
Food and Drug Administration_Research	93.103		-	14,135	University Of Vermont	R01FD005686	14,135	-
Food and Drug Administration_Research	93.103		-	30,009	National Farmers Union Foundation	IU01FD005770	30,009	-
<b>Food and Drug Administration Subtotal</b>			<b>1,105,662</b>	<b>44,144</b>			<b>1,149,806</b>	<b>294,170</b>
<b>Health Resources and Services Administration</b>								
Maternal and Child Health Federal Consolidated Programs	93.110		110,013	-	-	-	110,013	-
Maternal and Child Health Federal Consolidated Programs	93.110		-	23,713	Icahn School Of Medicine At Mount Sinai	5H3MC24048	23,713	-
Maternal and Child Health Federal Consolidated Programs	93.110		-	2,868	Icahn School Of Medicine At Mount Sinai	H30MC00019	2,868	-
Maternal and Child Health Federal Consolidated Programs	93.110		-	4,010	Icahn School Of Medicine At Mount Sinai	H30MC24048	4,010	-
HIV-Related Training and Technical Assistance	93.145		-	265,878	Columbia University	U10HA29291	265,878	-
<b>Health Resources and Services Administration Subtotal</b>			<b>110,013</b>	<b>296,469</b>			<b>406,482</b>	<b>-</b>
<b>National Institutes of Health</b>								
Family Smoking Prevention and Tobacco Control Act								
Regulatory Research	93.077		1,773,678	-	-	-	1,773,678	158,047
Environmental Health	93.113		848,150	-	-	-	848,150	90,198
Environmental Health	93.113		-	30,985	Binghamton University	1R15ES022828-01	30,985	-
Environmental Health	93.113		-	26,075	Stanford University	1R21ES023371-01	26,075	-
Environmental Health	93.113		-	43,931	University Of California, Santa Cruz	1R01ES018990-01	43,931	-
Oral Diseases and Disorders Research	93.121		936,641	-	-	-	936,641	-
Oral Diseases and Disorders Research	93.121		-	3,670	Jan Biotech Inc	1R43DE025437-01	3,670	-
Oral Diseases and Disorders Research	93.121		-	23,796	University Of Pittsburgh	5R01DE0022055-04	23,796	-
Human Genome Research	93.172		517,381	-	-	-	517,381	71,258
Human Genome Research	93.172		-	89,510	Yale University	1R01HG008126-01A1	89,510	-
Human Genome Research	93.172		-	259,587	Yale University	R01HG008126	259,587	-
Research Related to Deafness and Communication Disorders	93.173		277,328	-	-	-	277,328	858
Research Related to Deafness and Communication Disorders	93.173		-	33,922	Binghamton University	R01DC006914	33,922	-
Research Related to Deafness and Communication Disorders	93.173		-	3,512	Binghamton University	R01DC06914	3,512	-
Research Related to Deafness and Communication Disorders	93.173		-	235,690	Stowers Institute For Medical Research	5R01DC014701-02	235,690	-
Research Related to Deafness and Communication Disorders	93.173		-	199,232	University Of Chicago	R01DC014367	199,232	-
Research and Training in Complementary and Integrative Health	93.213		360,416	-	-	-	360,416	-
Mental Health Research Grants	93.242		8,294,036	-	-	-	8,294,036	1,047,506
Mental Health Research Grants	93.242		-	18,494	Dartmouth College	5R01MH103148-03	18,494	-
Mental Health Research Grants	93.242		-	3,229	Memorial Sloan Kettering Cancer Center	R21MH095378	3,229	-
Mental Health Research Grants	93.242		-	4,267	University Of Pittsburgh	U01MH062565	4,267	-
Mental Health Research Grants	93.242		-	80,660	Wayne State University	R01MH099557	80,660	-
Mental Health Research Grants	93.242		-	125,308	Exocytroics LLC	1R43MH109212-01A1	125,308	-
Mental Health Research Grants	93.242		-	100,704	University Of Washington	R61MH110509	100,704	-

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**Cornell University**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2017**

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
Mental Health Research Grants	93.242		-	40,652	New York University School Of Medicine	R01MH105506	40,652	-
Mental Health Research Grants	93.242		-	26,288	Centre For Addiction And Mental Health	R01MH099167	26,288	-
Mental Health Research Grants	93.242		-	11,623	University Of Texas, Health Science Center	R21MH110110	11,623	-
Mental Health Research Grants	93.242		-	40,550	Icahn School Of Medicine At Mount Sinai	R01MH101479	40,550	-
Mental Health Research Grants	93.242		-	79,590	Icahn School Of Medicine At Mount Sinai	R01MH95807	79,590	-
Mental Health Research Grants	93.242		-	92,110	Research Fdn For Mental Hygiene Riverview Center	RMH054137F	92,110	-
Mental Health Research Grants	93.242		-	544	Research Fdn For Mental Hygiene Riverview Center	RMH085921A	544	-
Mental Health Research Grants	93.242		-	12,820	Research Fdn For Mental Hygiene Riverview Center	RMH099388A	12,820	-
Mental Health Research Grants	93.242		-	236,710	The Florida State University	R01MH104423	236,710	-
Alcohol Research Programs	93.273		599,331	-	-	-	599,331	118,533
Alcohol Research Programs	93.273		-	2,243	University Of North Carolina	UAA021908B	2,243	-
Alcohol Research Programs	93.273		-	21,909	Research Fdn For Mental Hygiene Riverview Center	R01AA023163	21,909	-
Drug Abuse and Addiction Research Programs	93.279		5,398,992	-	-	-	5,398,992	1,523,500
Drug Abuse and Addiction Research Programs	93.279		-	131,355	Columbia University	R01DA035280	131,355	-
Drug Abuse and Addiction Research Programs	93.279		-	35,027	Columbia University	R01DA043130	35,027	-
Drug Abuse and Addiction Research Programs	93.279		-	(1)	Columbia University	R01DA17293	(1)	-
Drug Abuse and Addiction Research Programs	93.279		-	2,785	University Of California, Los Angeles	R21DA038163	2,785	-
Drug Abuse and Addiction Research Programs	93.279		-	754	Yale University	R21DA038048	754	-
Drug Abuse and Addiction Research Programs	93.279		-	44,577	National Development And Research Inst	R01DA041298	44,577	-
Drug Abuse and Addiction Research Programs	93.279		-	13,080	National Bureau Of Economic Research	R01DA039968	13,080	-
Drug Abuse and Addiction Research Programs	93.279		-	15,161	National Bureau Of Economic Research	RDA039968A	15,161	-
Drug Abuse and Addiction Research Programs	93.279		-	41,801	Vanderbilt University	RDA035263A	41,801	-
Drug Abuse and Addiction Research Programs	93.279		-	68,201	University Of Miami	UG1DA013720	68,201	-
Drug Abuse and Addiction Research Programs	93.279		-	54,166	Albert Einstein College	R01DA034086	54,166	-
Drug Abuse and Addiction Research Programs	93.279		-	35,605	Mediomics, LLC	R43DA042468	35,605	-
Drug Abuse and Addiction Research Programs	93.279		-	43,858	Simon Fraser University	R01DA041747	43,858	-
Mental Health National Research Service Awards for Research Training	93.282		17,009	-	-	-	17,009	-
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		3,354,575	-	-	-	3,354,575	683,604
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		-	37,277	University Of Memphis	5U54EB020404-03	37,277	-
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		-	273,331	The University Of Kansas	P41EB20594	273,331	-
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		-	(14,425)	National Institute Of Biomedical Imaging And Bioengineering	P41EB20594	(14,425)	-
Minority Health and Health Disparities Research	93.307		473,185	-	-	-	473,185	181,946
Minority Health and Health Disparities Research	93.307		-	25,421	University Of Virginia	7R01MD007702-03	25,421	-
Trans-NIH Research Support	93.310		4,185,520	-	-	-	4,185,520	62,857
Trans-NIH Research Support	93.310		-	263,011	Boyce Thompson Institute	-	263,011	-
Trans-NIH Research Support	93.310		-	727,072	Columbia University	UG3OD023183	727,072	-
Trans-NIH Research Support	93.310		-	1,435	Memorial Sloan Kettering Cancer Center	DP2OD008440	1,435	-

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**Cornell University**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2017**

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
Trans-NIH Research Support	93.310		-	66,162	Northwestern University	DP2GM110838	66,162	-
Trans-NIH Research Support	93.310		-	237,032	Rockefeller University	UH3TR000933	237,032	-
Trans-NIH Research Support	93.310		-	218,752	President And Fellows Of Harvard College	R01EB018659	218,752	-
Trans-NIH Research Support	93.310		-	5,152	Icahn School Of Medicine At Mount Sinai	R2SEB020393	5,152	-
National Center for Advancing Translational Sciences	93.350		8,537,639	-	-	-	8,537,639	2,288,174
National Center for Advancing Translational Sciences	93.350		-	2,893	University Of Rochester	SUL1TR000042-10	2,893	-
Research Infrastructure Programs	93.351		5,634,701	-	-	-	5,634,701	26,204
Nursing Research	93.361		23,030	-	-	-	23,030	-
Nursing Research	93.361		-	53	New York University School Of Medicine	R01NR10730	53	-
National Center for Research Resources	93.389		42,831	-	-	-	42,831	-
Cancer Cause and Prevention Research	93.393		1,603,089	-	-	-	1,603,089	206,480
Cancer Cause and Prevention Research	93.393		-	33,955	Columbia University	R01CA200795	33,955	-
Cancer Cause and Prevention Research	93.393		-	24,274	Columbia University	R01CA205028	24,274	-
Cancer Cause and Prevention Research	93.393		-	15,116	Memorial Sloan Kettering Cancer Center	R03CA193986	15,116	-
Cancer Cause and Prevention Research	93.393		-	9,121	Memorial Sloan Kettering Cancer Center	R21CA2020793	9,121	-
Cancer Cause and Prevention Research	93.393		-	88,445	University Of Rochester	R01CA168387	88,445	-
Cancer Cause and Prevention Research	93.393		-	19,839	University Of Utah	R01CA164944	19,839	-
Cancer Cause and Prevention Research	93.393		-	2,909	University Of Illinois At Chicago	U01CA154248	2,909	-
Cancer Cause and Prevention Research	93.393		-	160,605	Mayo Clinic	U01CA195568	160,605	-
Cancer Cause and Prevention Research	93.393		-	(31,649)	New York University School Of Medicine	R01AG035137	(31,649)	-
Cancer Cause and Prevention Research	93.393		-	18,660	New York University School Of Medicine	R01CA187060	18,660	-
Cancer Cause and Prevention Research	93.393		-	37,932	Mayo Clinic Arizona	P01CA77839	37,932	-
Cancer Cause and Prevention Research	93.393		-	35,895	University Of Texas, Md Anderson Center	R01CA207216	35,895	-
Cancer Detection and Diagnosis Research	93.394		2,619,752	-	-	-	2,619,752	128,298
Cancer Detection and Diagnosis Research	93.394		-	121,340	Memorial Sloan Kettering Cancer Center	5R01 CA161280-04	121,340	-
Cancer Detection and Diagnosis Research	93.394		-	112,569	Memorial Sloan Kettering Cancer Center	BD516009	112,569	-
Cancer Detection and Diagnosis Research	93.394		-	45,249	University Of California, San Diego	5U01CA199792-02	45,249	-
Cancer Detection and Diagnosis Research	93.394		-	(6,699)	University Of Michigan	U01CA111275	(6,699)	-
Cancer Detection and Diagnosis Research	93.394		-	6,731	The Broad Institute	U24CA210978	6,731	-
Cancer Detection and Diagnosis Research	93.394		-	84,476	University Of Colorado	U01CA157715	84,476	-
Cancer Detection and Diagnosis Research	93.394		-	(62,606)	University Of Texas, Health Science Center	U01CA86402	(62,606)	-
Cancer Detection and Diagnosis Research	93.394		-	40,555	Research Fdn Of The SUNY - Brockport	R01CA195506	40,555	-
Cancer Detection and Diagnosis Research	93.394		-	136,576	Icahn School Of Medicine At Mount Sinai	R01CA163772	136,576	-
Cancer Detection and Diagnosis Research	93.394		-	8,500	JBS Science, Inc.	R44CA165312	8,500	-
Cancer Detection and Diagnosis Research	93.394		-	10,307	American College Of Radiology Imaging Network	CA80098	10,307	-
Cancer Treatment Research	93.395		5,809,135	-	-	-	5,809,135	620,771
Cancer Treatment Research	93.395		-	9,979	Children's Hospital Of Philadelphia	U10CA180886	9,979	-
Cancer Treatment Research	93.395		-	9,803	Children's Hospital Of Philadelphia	UCA180886A	9,803	-
Cancer Treatment Research	93.395		-	333	Children's Hospital Of Philadelphia	UCA189955A	333	-
Cancer Treatment Research	93.395		-	320,495	University Of California, Los Angeles	U01CA121947	320,495	-
Cancer Treatment Research	93.395		-	9,000	University Of California, Los Angeles	UCA121947C	9,000	-
Cancer Treatment Research	93.395		-	185,647	University Of California, Los Angeles	UM1CA121947	185,647	-
Cancer Treatment Research	93.395		-	43,178	University Of Chicago	U10CA31946	43,178	-

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Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
Cancer Treatment Research	93.395	-	-	(275)	University Of Massachusetts	R01CA164311	(275)	-
Cancer Treatment Research	93.395	-	-	46,937	University Of Michigan	RCA207272A	46,937	-
Cancer Treatment Research	93.395	-	-	74,830	Teamedon International, LLC	RCA203172A	74,830	-
Cancer Treatment Research	93.395	-	-	(1,341)	Ohio State Medical Center	R01CA102031	(1,341)	-
Cancer Treatment Research	93.395	-	-	198,762	Dana-Farber Cancer Institute, Inc.	R01CA182736	198,762	-
Cancer Treatment Research	93.395	-	-	27,178	Dana-Farber Cancer Institute, Inc.	R01CA197329	27,178	-
Cancer Treatment Research	93.395	-	-	152,763	Montefiore Medical Center	U01CA180827	152,763	-
Cancer Treatment Research	93.395	-	-	(21,705)	The Emmes Corporation	52986510	(21,705)	-
Cancer Treatment Research	93.395	-	-	26,109	The Emmes Corporation	U01CA121947	26,109	-
Cancer Treatment Research	93.395	-	-	22,596	Icahn School Of Medicine At Mount Sinai	P01CA108671	22,596	-
Cancer Treatment Research	93.395	-	-	153,464	City Of Hope Beckman Research Institute	R01CA102031	153,464	-
Cancer Treatment Research	93.395	-	-	12,055	City Of Hope Beckman Research Institute	RCA102031D	12,055	-
Cancer Treatment Research	93.395	-	-	10,787	The Medical College Of Wisconsin	R01CA184798	10,787	-
Cancer Biology Research	93.396	-	6,079,199	-	-	-	6,079,199	506,042
Cancer Biology Research	93.396	-	-	29,930	Columbia University	R01CA173636	29,930	-
Cancer Biology Research	93.396	-	-	146,148	Memorial Sloan Kettering Cancer Center	RCA195787A	146,148	-
Cancer Biology Research	93.396	-	-	20,501	University Of Montreal	R01CA098571	20,501	-
Cancer Biology Research	93.396	-	-	11,476	Dana-Farber Cancer Institute, Inc.	U01CA162148	11,476	-
Cancer Biology Research	93.396	-	-	339,898	Methodist Hospital Research Institute	UCA188388A	339,898	-
Cancer Biology Research	93.396	-	-	177,805	Brigham And Women'S Hospital	P01CA120964	177,805	-
Cancer Biology Research	93.396	-	-	197,365	University Of Texas, Md Anderson Center	P01CA117969	197,365	-
Cancer Biology Research	93.396	-	-	395,860	Trustees Of The University Of Pennsylvania	R01CA198089	395,860	-
Cancer Centers Support Grants	93.397	-	1,291,698	-	-	-	1,291,698	92,815
Cancer Centers Support Grants	93.397	-	-	4,165	Columbia University	P50CA092629	4,165	-
Cancer Centers Support Grants	93.397	-	-	558,182	Memorial Sloan Kettering Cancer Center	IU54CA199081-01	558,182	-
Cancer Centers Support Grants	93.397	-	-	12,169	Memorial Sloan Kettering Cancer Center	P30CA008748	12,169	-
Cancer Centers Support Grants	93.397	-	-	169,334	Memorial Sloan Kettering Cancer Center	P50CA172012	169,334	-
Cancer Centers Support Grants	93.397	-	-	108,811	Memorial Sloan Kettering Cancer Center	P50CA192937	108,811	-
Cancer Centers Support Grants	93.397	-	-	(295,339)	Memorial Sloan Kettering Cancer Center	U54CA163167	(295,339)	-
Cancer Centers Support Grants	93.397	-	-	24,259	University Of Michigan	P50CA186786	24,259	-
Cancer Centers Support Grants	93.397	-	-	63,902	Roswell Park Cancer Institute	3P30CA016056-39S5	63,902	-
Cancer Centers Support Grants	93.397	-	-	18,948	University Of Nebraska Medical Center	U54CA163120	18,948	-
Cancer Centers Support Grants	93.397	-	-	13,884	Fred Hutchinson Cancer Research Center	U54CA163167	13,884	-
Cancer Centers Support Grants	93.397	-	-	106,612	Sarcoma Alliance For Research Through Collaboration	U24CA168512	106,612	-
Cancer Centers Support Grants	93.397	-	-	31,633	Children's Hospital Los Angeles	U54CA163117	31,633	-
Cancer Research Manpower	93.398	-	1,579,045	-	-	-	1,579,045	-
Trans-NIH Recovery Act Research Support	93.701	-	(16,811)	-	-	-	(16,811)	-
Trans-NIH Recovery Act Research Support	93.701	-	-	(169,802)	Cold Spring Harbor Laboratory	RC2HL101846	(169,802)	-
Trans-NIH Recovery Act Research Support	93.701	-	-	(13,292)	University Of Florida	U24RR29822	(13,292)	-
Cardiovascular Diseases Research	93.837	-	11,043,769	-	-	-	11,043,769	1,376,609
Cardiovascular Diseases Research	93.837	-	-	2,019	Columbia University	R01HL113136	2,019	-
Cardiovascular Diseases Research	93.837	-	-	(4,371)	Columbia University	U01HL68290	(4,371)	-
Cardiovascular Diseases Research	93.837	-	-	219,637	New York University	U01HL105907	219,637	-

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**Cornell University**  
**Schedule of Expenditures of Federal Awards**  
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Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
Cardiovascular Diseases Research	93.837		-	68,791	Research Triangle Institute International	1R21HL125574-01	68,791	-
Cardiovascular Diseases Research	93.837		-	19,057	University Of Pittsburgh	5R01HL122144-02	19,057	-
Cardiovascular Diseases Research	93.837		-	26,291	University Of Pittsburgh	5R01HL122144-03	26,291	-
Cardiovascular Diseases Research	93.837		-	6,799	University Of Rochester	U01HL096607	6,799	-
Cardiovascular Diseases Research	93.837		-	14,003	Children's Hospital Boston	R35HL135821	14,003	-
Cardiovascular Diseases Research	93.837		-	20,301	Children's Hospital Boston	RHL135821A	20,301	-
Cardiovascular Diseases Research	93.837		-	50,132	Albert Einstein College	R33HL120782	50,132	-
Cardiovascular Diseases Research	93.837		-	383,346	University Of Alabama - Birmingham	UH2HL130691	383,346	-
Cardiovascular Diseases Research	93.837		-	9,927	University Of Kansas Medical Center	R01HL129875	9,927	-
Cardiovascular Diseases Research	93.837		-	1,728	University Of Kansas Medical Center	R56HL129875	1,728	-
Cardiovascular Diseases Research	93.837		-	12,233	University Of Iowa	P01HL84207	12,233	-
Cardiovascular Diseases Research	93.837		-	89,236	Massachusetts General Hospital	RHL123336A	89,236	-
Cardiovascular Diseases Research	93.837		-	30,974	Massachusetts General Hospital	U01HL123336	30,974	-
Cardiovascular Diseases Research	93.837		-	25,986	Icon Clinical Research, LLC	U01HL117006	25,986	-
Cardiovascular Diseases Research	93.837		-	13,212	Icahn School Of Medicine At Mount Sinai	U01HL136297	13,212	-
Cardiovascular Diseases Research	93.837		-	18,231	Washington University	P20HL113444	18,231	-
Cardiovascular Diseases Research	93.837		-	1,892	University Of Maryland	U01HL099997	1,892	-
Cardiovascular Diseases Research	93.837		-	14,932	Trustees Of The University Of Pennsylvania	U54HL177798	14,932	-
Lung Diseases Research	93.838		7,284,215	-	-	-	7,284,215	1,690,578
Lung Diseases Research	93.838		-	3,694	Beth Israel Deaconess Medical Center	5R01HL111430-04	3,694	-
Lung Diseases Research	93.838		-	150,827	Columbia University	U01HL125218	150,827	-
Lung Diseases Research	93.838		-	(34)	University Of Michigan	R01HL114447	(34)	-
Lung Diseases Research	93.838		-	154,677	University Of Michigan	R01HL122438	154,677	-
Lung Diseases Research	93.838		-	858	University Of North Carolina Chapel Hill	5R01HL122711-03	858	-
Lung Diseases Research	93.838		-	57,218	University Of Virginia	R01HL131565	57,218	-
Lung Diseases Research	93.838		-	6,373	Cleveland Clinic	U01HL125177	6,373	-
Lung Diseases Research	93.838		-	(339)	Brigham And Women'S Hospital	P01HL105339	(339)	-
Blood Diseases and Resources Research	93.839		1,501,560	-	-	-	1,501,560	-
Blood Diseases and Resources Research	93.839		-	90,762	University Of Florida	R01HL131093	90,762	-
Blood Diseases and Resources Research	93.839		-	2,937	New England Research Institutes	U01HL65238	2,937	-
Blood Diseases and Resources Research	93.839		-	21,922	University Of Washington	U01HL088476	21,922	-
Blood Diseases and Resources Research	93.839		-	182,327	Fred Hutchinson Cancer Research Center	R01HL115128	182,327	-
Blood Diseases and Resources Research	93.839		-	22,424	Washington University	U01HL116383	22,424	-
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		1,697,595	-	-	-	1,697,595	90,086
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		-	40,536	Articulate Biomedical LLC	1 R41 AR 068183 - 01	40,536	-
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		-	137,759	Columbia University	5R01AR065023-03	137,759	-
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		-	468	Hospital For Special Surgery	1 R21AR071534-01	468	-
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		-	128,156	Hospital For Special Surgery	5R01 AR041325-24	128,156	-
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		-	5,878	Mount Sinai School Of Medicine	R01AR068579	5,878	-
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		-	19,347	Northwestern University	R21AR69867	19,347	-
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		-	9,380	University Of California Davis	5R01AR043052-14	9,380	-
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		-	53,577	University Of Massachusetts	R01AR68983	53,577	-
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		-	11,786	Mount Sinai Hospital	1R01AR069537-01	11,786	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		7,502,386	-	-	-	7,502,386	618,027

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**Cornell University**  
**Schedule of Expenditures of Federal Awards**  
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Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		-	87,315	Beth Israel Deaconess Medical Center	R01DK098002	87,315	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		-	11,966	Columbia University	P30DK063608	11,966	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		-	(360)	Columbia University	R01DK097399	(360)	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		-	(124,998)	Columbia University	U01DK066667	(124,998)	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		-	38,954	Columbia University	U54DK104309	38,954	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		-	3,496	University Of Utah	R01DK93151	3,496	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		-	39,149	Albert Einstein College	UC4DK101108	39,149	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		-	4,920	Case Western Reserve University	DP3DK101074	4,920	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		-	8,752	Case Western Reserve University	DP3DK104438	8,752	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		-	231,946	Case Western Reserve University	U01DK094157	231,946	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		-	6,374	Texas Biomedical Research Institute	R01DK110096	6,374	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		-	2,662	Brigham And Women'S Hospital	R01DK108438	2,662	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		-	72,669	Icahn School Of Medicine At Mount Sinai	P01DK072201	72,669	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		-	21,302	Brigham Young Unniversity	R21DK99619	21,302	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		15,903,223	-	-	-	15,903,223	1,454,473
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	1,186	Beth Israel Deaconess Medical Center	U01NS074425	1,186	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	2,941	Columbia University	R01NS100850	2,941	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	13,392	Columbia University	U10NS077267	13,392	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	222,886	Columbia University	U10NS086728	222,886	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	13,998	Johns Hopkins University	U01NS080824	13,998	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	129,389	Memorial Sloan Kettering Cancer Center	R01NS099270	129,389	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	46,612	Northwestern University	U01NS80818	46,612	10,540
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	298,051	Rockefeller University	R01NS097184	298,051	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	890	Rockefeller University	R01NS34389	890	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	24,379	University Of California San Francisco	R01NS067420	24,379	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	183,598	University Of Pennsylvania	R01NS093120	183,598	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	52,474	University Of Pittsburgh	5R01NS032385-19	52,474	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	197,263	Yale University	NS085136	197,263	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	19,716	Temple University	7R01NS082116-05	19,716	-

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Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	4,985	Mayo Clinic	U01NS080168	4,985	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	12,225	Ohio State Medical Center	R01LM111116	12,225	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	21,426	Massachusetts General Hospital	U01NS084495	21,426	20,822
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	1,967	Massachusetts General Hospital	U01NS090259	1,967	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	7,352	University Of Cincinnati	U01NS092076	7,352	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	1,626	Harvard Medical School	U01NS082329	1,626	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	434,347	Brigham And Women'S Hospital	UM1AI068636	434,347	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	41,203	Icahn School Of Medicine At Mount Sinai	R01NS060809	41,203	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	185,841	Icahn School Of Medicine At Mount Sinai	R01NS084486	185,841	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	221,766	Washington University	R01NS090934	221,766	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	144,480	Washington University	R01NS092653	144,480	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	11,395	Kennedy Krieger, Inc.	K12NS098482	11,395	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	29,457	Regents Of The University Of Minnesota	U54NS065768	29,457	-
Allergy and Infectious Diseases Research	93.855		28,430,046	-	-	-	28,430,046	6,440,555
Allergy and Infectious Diseases Research	93.855		-	(386)	Columbia University	P01AI106697	(386)	-
Allergy and Infectious Diseases Research	93.855		-	381,104	Columbia University	PA1106697B	381,104	-
Allergy and Infectious Diseases Research	93.855		-	181,201	Columbia University	R01AI119762	181,201	-
Allergy and Infectious Diseases Research	93.855		-	(21,613)	Columbia University	R33AI098654	(21,613)	-
Allergy and Infectious Diseases Research	93.855		-	(89,252)	Columbia University	U54AI57158	(89,252)	-
Allergy and Infectious Diseases Research	93.855		-	113,459	Duke University	R01AI125416	113,459	-
Allergy and Infectious Diseases Research	93.855		-	447	Duke University	U19AI56363	447	-
Allergy and Infectious Diseases Research	93.855		-	1,138	Jan Biotech Inc	1R41AI116358-01A1	1,138	-
Allergy and Infectious Diseases Research	93.855		-	12,776	Johns Hopkins University	UM1AI068632	12,776	-
Allergy and Infectious Diseases Research	93.855		-	11,468	Johns Hopkins University	UM1AI68632	11,468	-
Allergy and Infectious Diseases Research	93.855		-	149,423	Michigan State University	U19AI089683-04	149,423	-
Allergy and Infectious Diseases Research	93.855		-	19,467	New York University	R33AI098654	19,467	-
Allergy and Infectious Diseases Research	93.855		-	151,087	Princeton University	R21AI117213	151,087	-
Allergy and Infectious Diseases Research	93.855		-	56,510	Rockefeller University	U01AI18536	56,510	-
Allergy and Infectious Diseases Research	93.855		-	23,047	University Of Cape Town	R21AI115993-01	23,047	-
Allergy and Infectious Diseases Research	93.855		-	100,562	University Of Massachusetts Medical School	1R21AI111173-02	100,562	-
Allergy and Infectious Diseases Research	93.855		-	78,981	University Of Miami School Of Medicine	R01AI091521	78,981	-
Allergy and Infectious Diseases Research	93.855		-	69,241	University Of Michigan	R01AI119446	69,241	-

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Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
Allergy and Infectious Diseases Research	93.855	-	-	40,629	University Of Pennsylvania	R01AI082292	40,629	-
Allergy and Infectious Diseases Research	93.855	-	-	26,712	University Of Rochester Medical Center	5P30AI079498-08	26,712	-
Allergy and Infectious Diseases Research	93.855	-	-	13,592	Wayne State University	R01AI119446	13,592	-
Allergy and Infectious Diseases Research	93.855	-	-	38,311	Imperial College Of London	IR21AI118593-01A1	38,311	-
Allergy and Infectious Diseases Research	93.855	-	-	25,151	Harvard University	IR01AI124165	25,151	-
Allergy and Infectious Diseases Research	93.855	-	-	(31,587)	Les Centres Gheskio	U01AI058257	(31,587)	-
Allergy and Infectious Diseases Research	93.855	-	-	23,230	Les Centres Gheskio	U01AI58257	23,230	-
Allergy and Infectious Diseases Research	93.855	-	-	5,128	Les Centres Gheskio	U01AI69421	5,128	-
Allergy and Infectious Diseases Research	93.855	-	-	502,969	Les Centres Gheskio	UM1AI069421	502,969	-
Allergy and Infectious Diseases Research	93.855	-	-	130,318	Children's Hospital Boston	R01AI099204	130,318	-
Allergy and Infectious Diseases Research	93.855	-	-	6,969	Institute For Clinical Research	U01AI068641	6,969	-
Allergy and Infectious Diseases Research	93.855	-	-	439,680	Family Health International	HPTN-MGA-WEILL-01	439,680	211,745
Allergy and Infectious Diseases Research	93.855	-	-	524,417	Family Health International	UM1AI068619	524,417	496,808
Allergy and Infectious Diseases Research	93.855	-	-	54,798	Family Health International	UM1AI6861	54,798	-
Allergy and Infectious Diseases Research	93.855	-	-	908,612	Family Health International	UM1AI68619	908,612	902,229
Allergy and Infectious Diseases Research	93.855	-	-	117,892	Texas A&M	AI121689	117,892	-
Allergy and Infectious Diseases Research	93.855	-	-	(9,477)	Vanderbilt University	U01AI69923	(9,477)	-
Allergy and Infectious Diseases Research	93.855	-	-	58,691	Fundacao De Apoio A Pesquisa E A Extens	PAI030639G	58,691	-
Allergy and Infectious Diseases Research	93.855	-	-	39,347	Albert Einstein College	U01AI035004	39,347	-
Allergy and Infectious Diseases Research	93.855	-	-	40,363	Vanderbilt University Medical Center	U01AI069923	40,363	21,066
Allergy and Infectious Diseases Research	93.855	-	-	11,491	Vanderbilt University Medical Center	U01AI69923	11,491	1,928
Allergy and Infectious Diseases Research	93.855	-	-	69,358	Boston Medical Center	U19AI111276	69,358	-
Allergy and Infectious Diseases Research	93.855	-	-	65,234	Oregon Health And Science University	UAI095776A	65,234	-
Allergy and Infectious Diseases Research	93.855	-	-	161,956	The Research Institute Of McGill University Health Centre	R01AI124349	161,956	-
Allergy and Infectious Diseases Research	93.855	-	-	888,010	President And Fellows Of Harvard College	U19AI107774	888,010	-
Allergy and Infectious Diseases Research	93.855	-	-	52,506	Massachusetts General Hospital	R01AI042006	52,506	-
Allergy and Infectious Diseases Research	93.855	-	-	244,409	Brigham And Women'S Hospital	UAI068636C	244,409	-
Allergy and Infectious Diseases Research	93.855	-	-	232,340	Brigham And Women'S Hospital	UM1AI068636	232,340	-
Allergy and Infectious Diseases Research	93.855	-	-	109,373	University Of Maryland	R01AI121146	109,373	-
Allergy and Infectious Diseases Research	93.855	-	-	59,413	Biovinc, LLC	R43AI125060	59,413	-
Allergy and Infectious Diseases Research	93.855	-	-	2,211	Scripps Research Institute	UM1AI00663	2,211	-
Allergy and Infectious Diseases Research	93.855	-	-	39,168	Rutgers, The State University Of New Jersey	R01AI106398	39,168	-
Allergy and Infectious Diseases Research	93.855	-	-	28,503	Rutgers, The State University Of New Jersey	R33AI111647	28,503	-
Allergy and Infectious Diseases Research	93.855	-	-	201,370	Research Fdn Of The SUNY - Buffalo	R01AI111990	201,370	-
Allergy and Infectious Diseases Research	93.855	-	-	4,442	Social And Scientific Systems	SSS #BRS-ACURE-Q-06-	4,442	-
Allergy and Infectious Diseases Research	93.855	-	-	(1,274)	Social And Scientific Systems	U01AI68636	(1,274)	-
Microbiology and Infectious Diseases Research	93.856	-	-	218,727	Mount Sinai School Of Medicine	HHSN272201400008C	218,727	-
Microbiology and Infectious Diseases Research	93.856	-	-	158,017	University Of Rochester	HHSN272201400005C	158,017	-
Biomedical Research and Research Training	93.859	-	33,842,298	-	-	-	33,842,298	1,009,345
Biomedical Research and Research Training	93.859	-	-	19,082	Children's Hospital Of Philadelphia	5R01GM108716-04	19,082	-
Biomedical Research and Research Training	93.859	-	-	54,647	Cold Spring Harbor Laboratory	5R01GM102192-05	54,647	-
Biomedical Research and Research Training	93.859	-	-	70,710	Cold Spring Harbor Laboratory	R01GM102192	70,710	-
Biomedical Research and Research Training	93.859	-	-	29,568	Glycobia Inc.	2R44GM093483-02	29,568	-
Biomedical Research and Research Training	93.859	-	-	(554)	Iowa State University	5R01GM098861	(554)	-

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Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
Biomedical Research and Research Training	93.859		-	291,088	Memorial Sloan Kettering Cancer Center	R01GM052470	291,088	-
Biomedical Research and Research Training	93.859		-	62,797	Memorial Sloan Kettering Cancer Center	R01GM120570	62,797	-
Biomedical Research and Research Training	93.859		-	3,782	University Of Arizona	1R01GM116113-01A1	3,782	-
Biomedical Research and Research Training	93.859		-	72,629	University Of Chicago	R01GM105933	72,629	-
Biomedical Research and Research Training	93.859		-	69,535	University Of Chicago	U54GM087519	69,535	-
Biomedical Research and Research Training	93.859		-	122,133	University Of Chicago	UGM087519B	122,133	-
Biomedical Research and Research Training	93.859		-	73,057	University Of Massachusetts	5R01GM110394-04	73,057	-
Biomedical Research and Research Training	93.859		-	190,405	University Of Michigan	R01GM103961	190,405	-
Biomedical Research and Research Training	93.859		-	(689)	University Of Minnesota	5R01GM059604-14	(689)	-
Biomedical Research and Research Training	93.859		-	3,794	University Of Pennsylvania	R37GM053256	3,794	-
Biomedical Research and Research Training	93.859		-	1,302	University Of Rochester	R01GM101023	1,302	-
Biomedical Research and Research Training	93.859		-	97,418	University Of Utah	R01GM064664	97,418	-
Biomedical Research and Research Training	93.859		-	16,393	Virginia Polytechnic Institute & State University	5R01GM099450-04	16,393	-
Biomedical Research and Research Training	93.859		-	83,801	Virginia Polytechnic Institute & State University	R01GM105245	83,801	-
Biomedical Research and Research Training	93.859		-	19,341	Washington University In St. Louis	R01BM108811	19,341	-
Biomedical Research and Research Training	93.859		-	57,495	Yale University	P01GM56550	57,495	-
Biomedical Research and Research Training	93.859		-	43,336	Yale University	R01GM116654	43,336	-
Biomedical Research and Research Training	93.859		-	135,280	Tetragenetics Inc.	1R44GM116236-01A1	135,280	-
Biomedical Research and Research Training	93.859		-	(17,851)	Vanderbilt University	R01GM103859	(17,851)	-
Biomedical Research and Research Training	93.859		-	235,233	Vanderbilt University Medical Center	R01GM103859	235,233	-
Biomedical Research and Research Training	93.859		-	83,939	University Of Colorado	R01GM111902	83,939	-
Biomedical Research and Research Training	93.859		-	24,660	Tufts Medical Center	R01GM04221	24,660	-
Child Health and Human Development Extramural Research	93.865		8,545,821	-	-	-	8,545,821	418,764
Child Health and Human Development Extramural Research	93.865		-	130,393	Columbia University	P01HD080642	130,393	-
Child Health and Human Development Extramural Research	93.865		-	8,008	Columbia University	R01HD067287	8,008	-
Child Health and Human Development Extramural Research	93.865		-	137,049	Duke University	U01HD073984	137,049	-
Child Health and Human Development Extramural Research	93.865		-	73,529	Johns Hopkins University	R01HD074542	73,529	-
Child Health and Human Development Extramural Research	93.865		-	171,749	Johns Hopkins University	R01HD81929	171,749	-
Child Health and Human Development Extramural Research	93.865		-	8,512	Johns Hopkins University	U54HD070725-05	8,512	-
Child Health and Human Development Extramural Research	93.865		-	233,797	University Of California, Los Angeles	R01HD073975	233,797	-
Child Health and Human Development Extramural Research	93.865		-	48,878	University Of Michigan	1R01HD088506-01	48,878	-
Child Health and Human Development Extramural Research	93.865		-	138,926	University Of Texas Medical Branch	5P2CHD065702-07	138,926	-
Child Health and Human Development Extramural Research	93.865		-	4,805	University Of Oklahoma	R01HD074579	4,805	-
Child Health and Human Development Extramural Research	93.865		-	35,828	New York University School Of Medicine	R01HD076914	35,828	-
Child Health and Human Development Extramural Research	93.865		-	8,452	Washington University	R01HD78641	8,452	-
Child Health and Human Development Extramural Research	93.865		-	54,163	Washington University	U01HD079065	54,163	-
Child Health and Human Development Extramural Research	93.865		-	(168,515)	University Of California, San Francisco	52936800	(168,515)	-
Child Health and Human Development Extramural Research	93.865		-	83,680	University Of California, San Francisco	K12HD#	83,680	-
Child Health and Human Development Extramural Research	93.865		-	84,107	University Of California, San Francisco	K12HD849	84,107	-
Child Health and Human Development Extramural Research	93.865		-	48,730	University Of California, San Francisco	R01HD043997	48,730	-
Aging Research	93.866		4,789,977	-	-	-	4,789,977	154,445
Aging Research	93.866		-	6,162	Columbia University	R21AG046703	6,162	-
Aging Research	93.866		-	(68)	Columbia University	R21AG048408	(68)	-

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Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
Aging Research	93.866		-	60,375	University Of Massachusetts	R21AG042701	60,375	-
Aging Research	93.866		-	(7,617)	University Of Michigan	R01AG047932	(7,617)	-
Aging Research	93.866		-	2,275	University Of Southern California	U19AG010483	2,275	-
					Winifred Masterson Burke Medical Research Institute	2P01AG14930-15A1	117,024	-
Aging Research	93.866		-	117,024	National Research Opinion Center	1R01AG050605-01A1	31,495	-
Aging Research	93.866		-	31,495	Albert Einstein College	R01AG052286	49,692	-
Aging Research	93.866		-	49,692	University Of Washington	P01AG001751	(24,229)	-
Aging Research	93.866		-	(24,229)	New York University School Of Medicine	R01AG13616	81,274	-
Aging Research	93.866		-	81,274	Winifred Masterson Burke Medical Research Institute	P01AG014930	821,685	110,000
Aging Research	93.866		-	821,685	Brown University	R01AG047180	76,007	-
Aging Research	93.866		-	76,007	W.M. Burke Medical Research Institute	R01NS077897	14,743	-
Aging Research	93.866		-	14,743	University Of California, San Diego	U19AG010483	91,334	-
Vision Research	93.867		3,270,062	-	-	-	3,270,062	292,161
Vision Research	93.867		-	38,712	University Of Virginia	R01EY024327	38,712	-
International Research and Research Training	93.989		854,103	-	-	-	854,103	384,160
International Research and Research Training	93.989		-	187,320	Vanderbilt University Medical Center	R25TW009337	187,320	117,181
International Research and Research Training	93.989		-	54,093	Kilimanjaro Christian Medical College	D43TW010138	54,093	-
<i>National Institutes of Health Subtotal</i>			184,904,605	24,460,529			209,365,134	23,628,613
<i>Office of Minority Health</i>								
Family and Community Violence Prevention Program	93.910		-	52,397	Lutheran Family Health Centers	-	52,397	-
<i>Office of the Secretary</i>								
Policy Research and Evaluation Grants	93.239		-	2,015	University Of California Davis	5H79AE000100-05	2,015	-
Teenage Pregnancy Prevention Program	93.297		-	39,957	Oswego County	1 TP1AH000086-01-00	39,957	-
<i>Office of the Secretary Subtotal</i>			-	41,972			41,972	-
<b>Department of Health and Human Services Total</b>			189,267,082	27,215,941			216,483,023	24,333,809
<b>Department of Homeland Security</b>								
<i>Science and Technology (S&amp;T)</i>								
Centers for Homeland Security	97.061		-	47,114	University Of North Carolina Chapel Hill	2015-ST-061-ND0001-01	47,114	-
<b>Agency for International Development</b>								
Agency for International Development, Other	98.RD	206766	-	14,674	Purdue University	206766	14,674	-
Agency for International Development, Other	98.RD	207495	-	43,590	Purdue University	207495	43,590	-
Agency for International Development, Other	98.RD	208452	-	9,670	Purdue University	208452	9,670	-
Agency for International Development, Other	98.RD	209673	-	23,624	Purdue University	209673	23,624	-
Agency for International Development, Other	98.RD	16258	-	40,846	University Of California Davis	16258	40,846	-
USAID Foreign Assistance for Programs Overseas	98.001		2,420,106	-	-	-	2,420,106	1,778,035

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USAID Foreign Assistance for Programs Overseas	98.001		-	140,882	Kansas State University	AID-OAA-A-13-00051	140,882	-
USAID Foreign Assistance for Programs Overseas	98.001		-	5,425	Kansas State University	AID-OAA-LA-16-00003	5,425	-
USAID Foreign Assistance for Programs Overseas	98.001		-	585	Michigan State University	RC102095-M1002	585	-
USAID Foreign Assistance for Programs Overseas	98.001		-	112,986	University Of California Davis	AID-OAA-A-14-00021	112,986	50,000
Global Development Alliance	98.011		-	67,982	International Food Policy Rsch Inst	AID-OAA-A-14-00022	67,982	-
USAID Development Partnerships for University Cooperation and Development	98.012		-	10,211	University Of Florida	AIDECGA000700001	10,211	-
Agency for International Development Total			2,420,106	470,475			2,890,581	1,828,035
Total Research & Development Cluster			370,175,630	66,234,169			436,409,799	53,439,371
SNAP Cluster								
Department of Agriculture								
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		-	50,021	NYS Office Of Temporary And Disability Assistance	C021243	50,021	-
SNAP Cluster Total			-	50,021			50,021	-
Foreign Food Aid Donation Cluster								
Department of Agriculture								
Food for Progress	10.606		1,555	-	-	-	1,555	-
Foreign Food Aid Donation Cluster Total			1,555	-			1,555	-
Fish and Wildlife Cluster								
Department of the Interior								
Wildlife Restoration and Basic Hunter Education	15.611		-	64,748	SUNY College Of Environmental Science And Forestry	66287	64,748	29,408
Fish and Wildlife Cluster Total			-	64,748			64,748	29,408
Highway Planning and Construction Cluster			-	-				
Department of Transportation								
Highway Planning and Construction	20.205		-	20,045	City University Of New York	55606-03-25	20,045	-
Highway Planning and Construction	20.205		-	71,451	City University Of New York	C030793	71,451	34,171
Highway Planning and Construction	20.205		-	16,151	City University Of New York	C030794	16,151	-
Highway Planning and Construction	20.205		-	201,647	City University Of New York	C030794 & DTTR13-G-UTC32	201,647	-
Department of Transportation Total			-	309,294			309,294	34,171
Highway Planning and Construction Cluster Total			-	309,294			309,294	34,171
Highway Safety Cluster								
Department of Transportation								
State and Community Highway Safety	20.600		-	27,163	NYS Dept Of Motor Vehicles	HS1-2017	27,163	-
Highway Safety Cluster Total			-	27,163			27,163	-
TRIO Cluster			-	-				
Department of Education								
TRIO_Upward Bound	84.047		273,509	-	-	-	273,509	-
TRIO_McNair Post-Baccalaureate Achievement	84.217		205,669	-	-	-	205,669	-
Department of Education Total			479,178	-			479,178	-
TRIO Cluster Total			479,178	-			479,178	-

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

Cornell University

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2017

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
<b>TANF Cluster</b>								
<b>Department of Health and Human Services</b>								
Temporary Assistance for Needy Families	93.558		-	82,631	NYS Office Of Children And Family Services	C026550	82,631	-
Temporary Assistance for Needy Families	93.558		-	397	NYS Office Of Children And Family Services	C026767	397	-
Temporary Assistance for Needy Families	93.558		-	213,728	NYS Office Of Children And Family Services	C027777	213,728	-
<b>Department of Health and Human Services Total</b>			-	296,756			296,756	-
<b>TANF Cluster Total</b>			-	296,756			296,756	-
<b>CCDF Cluster</b>								
<b>Department of Health and Human Services</b>								
Child Care and Development Block Grant	93.575		-	4,837	NYS Office Of Children And Family Services	C027959	4,837	-
<b>CCDF Cluster Total</b>			-	4,837			4,837	-
<b>Medicaid Cluster</b>								
<b>Department of Health and Human Services</b>								
Medical Assistance Program	93.778		-	686	NYS Office Of Children And Family Services	C027959	686	-
<b>Medicaid Cluster Total</b>			-	686			686	-
<b>Other Awards</b>								
<b>Department of Agriculture</b>								
Department of Agriculture, Other	10.U01	79297	-	24,609	Northeast Organic Farming Association Of New York	-	24,609	-
Agricultural Research_Basic and Applied Research	10.001		11,834	-	-	-	11,834	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025		381,071	-	-	-	381,071	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025		-	147,224	NYS Dept Of Ag & Markets	13-9636-1268CA	147,224	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025		-	(1)	NYS Dept Of Ag & Markets	AGM01-4271	(1)	-
			381,071	147,223			528,294	-
Marketing Agreements and Orders	10.155		41,304	-	-	-	41,304	-
Market Protection and Promotion	10.163		987,383	-	-	-	987,383	105,719
Specialty Crop Block Grant Program - Farm Bill	10.170		-	1,449	NYS Dept Of Ag & Markets	T200838	1,449	-
Local Food Promotion Program	10.172		32,904	-	-	-	32,904	-
Local Food Promotion Program	10.172		-	13,094	Cornell Cooperative Extension Of Erie County	-	13,094	-
			32,904	13,094			45,998	-
Grants for Agricultural Research, Special Research Grants	10.200		-	91,775	Auburn University	2015-48770-24368	91,775	-
Sustainable Agriculture Research and Education	10.215		-	532	Ulster County Cooperative Extension	2013-38640-20895	532	-
Sustainable Agriculture Research and Education	10.215		-	19,615	University Of Massachusetts Amherst	2015-38640-23777	19,615	-
Sustainable Agriculture Research and Education	10.215		-	22,132	University Of Vermont	2013-38640-20895	22,132	-
Sustainable Agriculture Research and Education	10.215		-	19,446	University Of Vermont	2014-38640-22161	19,446	8,986
Sustainable Agriculture Research and Education	10.215		-	26,357	University Of Vermont	2015-38640-23777	26,357	-
Sustainable Agriculture Research and Education	10.215		-	81,420	University Of Vermont	2016-38640-25380	81,420	-
			-	169,502			169,502	8,986
Higher Education - Institution Challenge Grants Program	10.217		92,005	-	-	-	92,005	-
Integrated Programs	10.303		40,601	-	-	-	40,601	24,846

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.



**Cornell University**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2017**

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
Homeland Security_Agricultural	10.304		19,765	-	-	-	19,765	-
Agriculture and Food Research Initiative (AFRI)	10.310		719	-	-	-	719	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	5,352	Kansas State University	2017-67007-25932	5,352	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	46,840	North Carolina State University	2015-68004-23179	46,840	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	163,325	University Of Nebraska	2011-67003-30206	163,325	-
			<u>719</u>	<u>215,517</u>			<u>216,236</u>	<u>-</u>
National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program	10.328		-	30,291	Northeast Organic Farming Association Of New York	-	30,291	-
Crop Protection and Pest Management Competitive Grants Program	10.329		1,312,053	-	-	-	1,312,053	187,636
Crop Insurance Education in Targeted States	10.458		251,708	-	-	-	251,708	-
Cooperative Extension Service	10.500		12,038,348	-	-	-	12,038,348	180,511
Cooperative Extension Service	10.500		-	6,042	Ulster County Cooperative Extension	-	6,042	-
Cooperative Extension Service	10.500		-	5,465	University Of Delaware	2015-49200-24225	5,465	-
Cooperative Extension Service	10.500		-	43,627	University Of Illinois At Urbana-Champaign	2014-48770-22587	43,627	-
			<u>12,038,348</u>	<u>55,134</u>			<u>12,093,482</u>	<u>180,511</u>
Team Nutrition Grants	10.574		-	1,256	Nevada Department Of Agriculture	FNS-CNTN-16-NV	1,256	-
Emerging Markets Program	10.603		331,415	-	-	-	331,415	-
Soil Survey	10.903		7,174	-	-	-	7,174	-
Agricultural Statistics Reports	10.950		328,613	-	-	-	328,613	-
<b>Department of Agriculture Total</b>			<u>15,876,897</u>	<u>749,850</u>			<u>16,626,747</u>	<u>507,698</u>
<b>Department of Commerce</b>								
Department of Commerce, Other	11.U01	0090-FY16-IPA-0016	512,318	-	-	-	512,318	-
Department of Commerce, Other	11.U02	0093FY150009	36,171	-	-	-	36,171	-
Department of Commerce, Other	11.U03	EA133C-11-CQ-0010	-	8,569	The Association Of State Floodplain Managers	EA133C-11-CQ-0010	8,569	-
Cluster Grants	11.020		212,004	-	-	-	212,004	-
NOAA Mission-Related Education Awards	11.008		-	9,631	Brooklyn College	49929B	9,631	-
Sea Grant Support	11.417		54,740	-	-	-	54,740	-
Sea Grant Support	11.417		-	959,948	New York Sea Grant Institute, Stony Brook	NA14OAR4170069	959,948	-
Sea Grant Support	11.417		-	5,002	Sea Grant Program, University Of Wisconsin	NA14OAR4170092	5,002	-
Sea Grant Support	11.417		-	1,071	Sea Grant Program, University Of Wisconsin	NAR120AR4170111	1,071	-
			<u>54,740</u>	<u>966,021</u>			<u>1,020,761</u>	<u>-</u>
<b>Department of Commerce Total</b>			<u>815,233</u>	<u>984,221</u>			<u>1,799,454</u>	<u>-</u>
<b>Department of Housing and Urban Development</b>								
Department of Housing and Urban Development, Other	14.U01	DU208PD-16-P-0017	1,800	-	-	-	1,800	-
<b>Department of the Interior</b>								
Great Lakes Restoration	15.662		-	33,331	Oswego County Soil And Water Conservation District	F15AP00737	33,331	-
Assistance to State Water Resources Research Institutes	15.805		-	54,865	Illinois/Indiana Sea Grant	G16AP00001	54,865	-
<b>Department of the Interior Total</b>			<u>-</u>	<u>88,196</u>			<u>88,196</u>	<u>-</u>
<b>Department of Justice</b>								
Juvenile Mentoring Program	16.726		-	338,296	National 4-H Council	2015-JU-FX-0015	338,296	211,828
Juvenile Mentoring Program	16.726		-	10,208	National 4-H Council	2016-JU-FX-0022	10,208	-
<b>Department of Justice Total</b>			<u>-</u>	<u>348,504</u>			<u>348,504</u>	<u>211,828</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**Cornell University**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2017**

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
<b>Department of State</b>								
Academic Exchange Programs - Hubert H. Humphrey Fellowship Program	19.010		-	24,747	Institute Of International Education	S-ECAGD-15-CA-1017	24,747	-
Academic Exchange Programs - Hubert H. Humphrey Fellowship Program	19.010		-	255,129	Institute Of International Education	S-ECAGD-16-CA-1014	255,129	-
				279,876			279,876	-
Investing in People in The Middle East and North Africa	19.021		-	41,145	International Research And Exchanges Board	SIZ-100-11GR052	41,145	-
<b>Department of State Total</b>			-	321,021			321,021	-
<b>Department of the Treasury</b>								
Department of the Treasury, Other	21.U01	78796	59,041	-	-	-	59,041	-
<b>General Services Administration</b>								
General Services Administration, Other	39.U01	OX2798	8,500	-	-	-	8,500	-
<b>National Endowment for the Arts</b>								
Promotion of the Arts_Grants to Organizations and Individuals	45.024		(254)	-	-	-	(254)	-
Promotion of the Humanities_Division of Preservation and Access	45.149		93,154	-	-	-	93,154	-
Promotion of the Humanities_Professional Development	45.163		56,095	-	-	-	56,095	-
Promotion of the Humanities_Office of Digital Humanities	45.169		66,624	-	-	-	66,624	-
National Leadership Grants	45.312		90,300	-	-	-	90,300	-
<b>National Endowment for the Arts Total</b>			305,919	-			305,919	-
<b>Environmental Protection Agency</b>								
Environmental Protection Agency, Other	66.U01	78829	-	(5,628)	Pennsylvania State University	-	(5,628)	-
National Estuary Program	66.456		136,520	-	-	-	136,520	-
Great Lakes Program	66.469		-	17,232	Sea Grant U Of Minnesota	GL-00E01900	17,232	-
Solid Waste Management Assistance Grants	66.808		18,369	-	-	-	18,369	-
National Environmental Education Training Program	66.950		1,895,430	-	-	-	1,895,430	1,326,262
<b>Environmental Protection Agency Total</b>			2,050,319	11,604			2,061,923	1,326,262
<b>Nuclear Regulatory Commission</b>								
Nuclear Regulatory Commission, Other	77.U01	NRC-HQ-12-C-37-0039	99,434	-	-	-	99,434	-
<b>Department of Energy</b>								
Department of Energy, Other	81.U01	DE-AC02-98CH10886	-	108,335	Brookhaven National Lab	DE-AC02-98CH10886	108,335	-
<b>Department of Education</b>								
Department of Education, Other	84.U01	015-047	-	616,661	NYS Dept Of Education	015-047	616,661	-
National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program	84.015		1,222,449	-	-	-	1,222,449	318,178
and Foreign Language and Area Studies Fellowship Program	84.021		16,089	-	-	-	16,089	-
Overseas Programs - Group Projects Abroad	84.126		-	335,526	NYS Dept Of Education	-	335,526	-
Rehabilitation Services_Vocational Rehabilitation Grants to States	84.126		-	55,330	NYS Dept Of Education	MOU#015-012	55,330	-
Rehabilitation Services_Vocational Rehabilitation Grants to States	84.126		-	515	NYS Office Of Children And Family Services	C027959	515	-
			-	391,371			391,371	-
Rehabilitation Training_Continuing Education	84.264		-	96,632	Institute For Educational Leadership	H264H150006	96,632	-
College Access Challenge Grant Program	84.378		-	4,116	NYS Dept Of Correctional Services	T161350	4,116	-
<b>Department of Education Total</b>			1,238,538	1,108,780			2,347,318	318,178

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

Cornell University

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2017

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
National Archives and Records Administration								
National Historical Publications and Records Grants	89.003		104,131	-	-	-	104,131	-
National Archives and Records Administration Total			104,131	-			104,131	-
Department of Health and Human Services								
Guardianship Assistance	93.090		-	22	NYS Office Of Children And Family Services	C027959	22	-
Food and Drug Administration_Research	93.103		53,099	-	-	-	53,099	-
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433		996,854	-	-	-	996,854	-
Pregnancy Assistance Fund Program	93.500		-	170,556	Health Research Inc	6SP1AH000025-03-02	170,556	-
Developmental Disabilities Basic Support and Advocacy Grants	93.630		-	5,336	Developmental Disabilities Planning Cncl	-	5,336	-
Developmental Disabilities Basic Support and Advocacy Grants	93.630		-	52,775	NYS Developmental Disabilities Planning Council	C024311	52,775	-
Developmental Disabilities Basic Support and Advocacy Grants	93.630		-	275,744	NYS Developmental Disabilities Planning Council	C024312	275,744	98,136
Developmental Disabilities Basic Support and Advocacy Grants	93.630		-	44,375	NYS Developmental Disabilities Planning Council	C024321	44,375	-
Developmental Disabilities Basic Support and Advocacy Grants	93.630		-	18,477	NYS Developmental Disabilities Planning Council	C024324	18,477	-
			-	396,707			396,707	98,136
Foster Care_Title IV-E	93.658		-	63,326	NYS Office Of Children And Family Services	C027777	63,326	-
Foster Care_Title IV-E	93.658		-	2,709	NYS Office Of Children And Family Services	C027959	2,709	-
			-	66,035			66,035	-
Adoption Assistance	93.659		-	372,045	NYS Office Of Children And Family Services	C027777	372,045	-
Maternal and Child Health Services Block Grant to the States	93.994		-	940,112	NYS Dept Of Health	C028219	940,112	117,168
Department of Health and Human Services Total			1,049,953	1,945,477			2,995,430	215,304
Corporation for National and Community Service								
Volunteers in Service to America	94.013		19,000	-	-	-	19,000	-
Agency for International Development								
USAID Foreign Assistance for Programs Overseas	98.001		975,628	-	-	-	975,628	927,134
Social Security Administration								
Social Security - Work Incentives Planning and Assistance Program	96.008		-	97,871	NYS Office Of Temporary And Disability Assistance	-	97,871	-
Social Security - Work Incentives Planning and Assistance Program	96.008		-	217,395	NYS Office Of Temporary And Disability Assistance	C021242	217,395	-
Social Security Administration Total			-	315,266			315,266	-
Total Other Awards			22,604,393	5,981,254			28,585,647	3,506,404
Total Federal Award Expenditures			\$ 578,539,543	\$ 72,968,928			\$ 651,508,471	\$ 57,009,354

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.



**Cornell University**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**June 30, 2017**

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**1. Significant Accounting Policies**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Cornell University (the "University") and is presented on the accrual basis of accounting. Negative amounts represent current year adjustments of amounts reported in prior years. CFDA and pass-through entity numbers are included when available. The information in the schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Awards (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basis consolidated financial statements.

**2. Facilities and Administrative Costs**

The University applies its predetermined approved facilities and administrative rate ("F&A") when charging indirect costs to federal awards rather than the 10% de minimis cost rate as described in Section 200.414 of the Uniform Guidance.

**Ithaca Campus:** F&A cost rates for the Ithaca campus have been finalized through fiscal year 2021 as predetermined rates pursuant to the Department of Health and Human Services (DHHS) rate agreement dated January 20, 2017. Provisional rates have been established for fiscal year 2022 and beyond.

**Weill Cornell Medicine:** F&A cost rates for Weill Cornell Medicine (WCM) have been finalized through fiscal year 2020 as predetermined rates pursuant to the DHHS rate agreement dated June 16, 2016. Provisional rates have been established for fiscal year 2021 and beyond.

**3. Student Loan Programs**

The federal student loan programs are administered directly by the University and balances and transactions relating to these programs are included in the University's consolidated financial statements. Included within the Schedule of Expenditures of Federal Awards are loan beginning balances, new loans and administrative cost allowance from the Perkins Loan Program and Health Professions Student Loans. Included below are the loan balances for the year ended June 30, 2017.

	<b>CFDA Number</b>	<b>Amount Outstanding</b>
Federal Perkins Loan Program	84.038	43,944,885
Health Professions Student Loan Program, including Primary Care Loans and Loans for Disadvantaged Students	93.342	5,176,147
Grand Total		49,121,032



**Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

To the Board of Trustees  
Cornell University

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Cornell University (the "University"), which comprise the consolidated statement of financial position as of June 30, 2017, and the related consolidated statements of activities and of cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 25, 2017.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the University's internal control over financial reporting ("internal control") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the University's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### ***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the University's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the University's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*PriceWaterhouseCoopers LLP*

October 25, 2017





**Report of Independent Auditors on Compliance with Requirements That Could Have a  
Direct and Material Effect on Each Major Program and on Internal Control Over  
Compliance in Accordance with the Uniform Guidance**

To the Board of Trustees  
Cornell University

**Report on Compliance for Each Major Federal Program**

We have audited Cornell University's (the "University") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2017. The University's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the University's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the University's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the University complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2017-001, 2017-002, 2017-003, and 2017-004. Our opinion on each major federal program is not modified with respect to these matters.



The University's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs and management's views and corrective action plan. The University's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

Management of the University is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the University's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2017-003 and 2017-004, that we consider to be significant deficiencies.

The University's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs and management's views and corrective action plan. The University's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*PricewaterhouseCoopers LLP*

February 12, 2018

**Cornell University**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2017**

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**Section I – Summary of Auditor’s Results**

***Financial Statements***

Type of auditor’s report issued:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ Yes          X     No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? \_\_\_\_\_ Yes          X     None reported
- Noncompliance material to financial statements noted? \_\_\_\_\_ Yes          X     No

***Federal Awards***

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ Yes          X     No
- Significant deficiency(ies) identified that are not considered to be material weaknesses?     X     Yes      \_\_\_\_\_ None reported

Type of auditor’s report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

    X     Yes      \_\_\_\_\_ No

Identification of major programs:

*CFDA Number(s) or Grantor ID No.*

*Name of Federal Program or Cluster*

Various

Student Financial Assistance Cluster

98.001

Agency for International Development – USAID  
Foreign Assistance for Programs Overseas

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 3,000,000

Auditee qualified as low-risk auditee?

    X     Yes      \_\_\_\_\_ No



**Cornell University**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2017**

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**Section II – Financial Statement Findings**

None noted in the current year

**Cornell University**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2017**

---

**Section III – Federal Award Findings and Questioned Costs**

**2017 – 001 – Non-Compliance with Master Promissory Note Requirements prior to Disbursement**

**Grantor:** U.S. Department of Education  
**Program Name:** Student Financial Assistance Cluster  
**Award Name:** Federal Perkins Loan Program  
**Award Year:** Fiscal Year 2017  
**Award Number:** Not applicable  
**CFDA Number:** 84.038

**Criteria:**

In accordance with 34 CFR section 674.16, a school must ensure that a master promissory note is signed by each Federal Perkins Loan student borrower prior to making the first disbursement.

**Condition:**

We reviewed a sample of 34 students who were disbursed Federal Perkins Loans. One student from the Law School of the 34 did not have evidence of an executed master promissory note prior to disbursement. The University disbursed a total of \$8,000 of Federal Perkins Loans to this student during the 2017 fiscal year. This student first received Federal Perkins Loans in the fall semester of 2014.

**Questioned Costs:**

\$8,000

**Cause:**

The student's electronic file was manually updated to note that the Perkins master promissory note was completed. However, there was no evidence of a Perkins master promissory note maintained by the University.

**Effect:**

The Federal Perkins Loan disbursements to a student without completion of the master promissory note may have resulted in that student not having sufficient loan program information. Further, the student may not have agreed to the terms and conditions, including the responsibility of repayment.

**Recommendation:**

We recommend the University ensure individuals involved in the process receive additional training to help ensure there is a better understanding of the process to manually document master promissory notes and maintain the existence of supporting documentation. In addition, the University should develop a level of review over all manual changes to the student's electronic file to ensure they are appropriately updated based on the existence of supporting documentation.

**Management's Response:**

Management Views and Corrective Action Plan is included at the end of this report after the summary schedule of prior audit findings and status.

# **Cornell University**

## **Schedule of Findings and Questioned Costs**

### **Year Ended June 30, 2017**

---

#### **2017 – 002 – Non-Compliance with Borrower Data Transmission and Reconciliation (Direct Loan) Requirements**

**Grantor:** U.S. Department of Education  
**Program Name:** Student Financial Assistance Cluster  
**Award Name:** Federal Direct Loan Program  
**Award Year:** Fiscal Year 2017  
**Award Number:** Not applicable  
**CFDA Number:** 84.268

#### **Criteria:**

In accordance with 34 CFR section 685.300(b)(5), on a monthly basis, an institution is required to reconcile institutional records with Direct Loan funds received from the U.S. Department of Education, Secretary of Education (“Secretary”), and Direct Loan disbursement records submitted to and accepted by the Secretary through the Common Origination and Disbursement (“COD”) system.

#### **Condition:**

We reviewed a sample of three monthly Direct Loan reconciliations. Two of the three reconciliations were not performed on a timely basis, between two to four months after the month in which the institution was to reconcile the records.

#### **Questioned Costs:**

None

#### **Cause:**

The individual responsible for performing the Direct Loan reconciliations on a monthly basis retired at the end of February and the University did not reassign responsibilities until June.

#### **Effect:**

Untimely monthly Direct Loan reconciliations may have resulted in inaccurate Direct Loan disbursement records.

#### **Recommendation:**

We recommend the University develop a formal plan to reassign roles and responsibilities upon departure of an employee. We recommend the University ensure individuals responsible for the process receive training to help ensure there is a better understanding of the process to reconcile institutional records on a monthly basis in a timely manner. In addition, the University should develop a level of review of these reconciliations to ensure they are prepared accurately and in a timely manner.

#### **Management’s Response:**

Management Views and Corrective Action Plan is included at the end of this report after the summary schedule of prior audit findings and status.



# **Cornell University**

## **Schedule of Findings and Questioned Costs**

### **Year Ended June 30, 2017**

---

#### **2017 – 003 – Non-Compliance with Return of Title IV Requirements – Significant Deficiency**

**Grantor:** U.S. Department of Education

**Program Name:** Student Financial Assistance Cluster

**Award Names:** Federal Supplemental Education Opportunity Grants, Federal Pell Grant Program and Federal Direct Loan Program

**Award Year:** Fiscal Year 2017

**Award Number:** Not applicable

**CFDA Numbers:** 84.007, 84.063 and 84.268

#### **Criteria:**

In accordance with 34 CFR section 668.22 (a) (1), when a recipient of Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance, the institution must determine the amount of the Title IV grant or loan assistance that the student earned as of the student's withdrawal date. In accordance with 34 CFR section 668.173(b), returns of Title IV funds are required to be returned to the U.S. Department of Education (ED) as soon as possible, but no later than 45 days after the date the institution determines that the student withdrew.

#### **Condition:**

Out of a total population of 429 students who withdrew from the University and received Title IV funding, we examined a sample of 40 students.

We noted five instances (two in Law School and three in Undergraduate) in which the calculation of unearned funds to be returned was incorrect. The calculations excluded the 5 day consecutive Thanksgiving break which resulted in an over return of funds to the ED. Management identified the error towards the end of the fall semester, corrected the calculation and contacted students to have the portion over returned disbursed to their account. As the error was not identified by management in a timely manner, funds were not accurately calculated and returned within 45 days in accordance with 34 CFR section 668.173(b).

#### **Questioned Costs:**

\$653, overpayment to the ED

#### **Cause:**

Cornell University changed the academic calendar to extend the Thanksgiving break to 5 days. This change was not communicated to the University's Financial Aid office. The change was identified by the Financial Aid office in December at which time management reviewed all fall student withdrawals, made corrections to the calculations, and contacted students to notify them of additional aid available to be disbursed should they chose to accept.

#### **Effect:**

An inaccurate amount of funds were returned to the ED and the student received less aid than was earned.

#### **Recommendation:**

We recommend the Office of the University Registrar and the Financial Aid office establish communications on a regular basis and jointly review the academic calendar to ensure the semester dates, inclusive of any breaks, are accurately determined for purposes of calculating the return of Title IV funds.

#### **Management's Response:**

Management Views and Corrective Action Plan is included at the end of this report after the summary schedule of prior audit findings and status.

# **Cornell University**

## **Schedule of Findings and Questioned Costs**

### **Year Ended June 30, 2017**

---

#### **2017 – 004 – Non-Compliance with Timely and Accurate Student Enrollment Change Submissions to the National Student Loan Data System (NSLDS) – Significant Deficiency**

**Grantor:** U.S. Department of Education

**Program Name:** Student Financial Assistance Cluster

**Award Names:** Federal Supplemental Education Opportunity Grants, Federal Perkins Loan Program, Federal Pell Grant Program and Federal Direct Loan Program

**Award Year:** Fiscal Year 2017

**Award Number:** Not applicable

**CFDA Numbers:** 84.007, 84.038, 84.063 and 84.268

#### **Criteria:**

In accordance with 34 CFR sections 674.19(f), 685.309(b), and 690.83(b)(2), “upon receipt of an enrollment report from the Secretary (U.S. Department of Education, Secretary of Education), a school must update all information included in the report and return the report to the Secretary, in the manner and format prescribed by the Secretary and within the timeframe prescribed by the Secretary. Unless it expects to submit its next updated enrollment report to the Secretary within the next 60 days, a school must notify the Secretary within 30 days after the date the school discovers that a loan under Title IV of the Act was made to or on behalf of a student who was enrolled or accepted for enrollment at the school, and the student has ceased to be enrolled on at least a half-time basis or failed to enroll on at least a half-time basis for the period for which the loan was intended.”

#### **Condition:**

We reviewed a sample of 60 students from the Ithaca campus who had a status change during the fiscal year. Of the 60 students requiring notification of the enrollment change to NSLDS, six students (one in Graduate School and five in Undergraduate) were reported to NSLDS either inaccurately or untimely. Of the six students, two students were input using incorrect effective dates of withdrawal which resulted in students not being reported to NSLDS within the required timeframe. Four students had accurate effective dates, however, they were not reported to NSLDS within the required timeframe. The reporting occurred from 61 days to 200 days after the institution determined date. This is a repeat finding of the prior year, 2016-003.

#### **Questioned Costs:**

None

#### **Cause:**

As part of the prior year corrective action plan, the University has implemented a formal policy and level of review over determining effective dates for NSLDS for all in-term withdrawals through the Office of the University Registrar. However, for two of the six students, determining the effective date for newly admitted students who have never attended was not appropriately communicated to all individuals involved in the process. As a result, inaccurate effective dates were entered within the student’s electronic file, which is utilized for reporting to NSLDS.

The University reports enrollment changes to NSLDS on a bi-monthly basis. However, the reports provided to NSLDS for reporting did not include data on all students, specifically those who were not enrolled or were on leave of absence in the semester prior to graduating, or the withdrawal was processed after the end of the term. As a result, four of the six students’ status change were not timely reported to NSLDS.

#### **Effect:**

A student’s enrollment status determines eligibility for in-school status, deferment, and grace periods, as well as for the payment of interest subsidies all of which are negatively impacted by inaccurate and late reporting.

**Cornell University**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2017**

---

**Recommendation:**

We recommend the University communicate its formal policy and provide adequate training to the individuals responsible for updating the student's electronic file to ensure dates are reported accurately to NSLDS.

In addition, we recommend the University ensure the reporting to NSLDS includes all students with status changes during the bi-monthly period. For status changes that are processed towards the end of the term, we recommend the University extend its enrollment reporting to ensure all end of term status changes are reported timely to NSLDS.

**Management's Response:**

Management Views and Corrective Action Plan is included at the end of this report after the summary schedule of prior audit findings and status.



**Cornell University**  
**Schedule of Status of Prior Audit Findings**  
**Year Ended June 30, 2017**

---

**2016-001 - Non-Compliance with Requirements Prior to Disbursement**

**Grantor:** U.S. Department of Education  
**Program Name:** Student Financial Assistance Cluster  
**Award Name:** Federal Direct Loan Program  
**Award Year:** Fiscal Year 2016  
**Award Number:** Not applicable  
**CFDA Number:** 84.268

**Condition:**

PwC reviewed a sample of 60 students who were disbursed Federal Direct Loans. One student of the 60 did not have evidence of completing entrance counseling prior to disbursement. This was a repeat of prior year finding, 2015-001.

**Status:**

As of September 2016, the Office of Financial Aid and Student Employment utilizes the entrance counseling functionality in PeopleSoft in which entrance counseling information from the U.S. Department of Education's Common Origination and Disbursements (COD) system is inputted. This process eliminates the risk of manual updates to a student's electronic file to meet entrance counseling requirements. Based on results of PwC's audit procedures performed, no reportable findings were noted during the current year audit.

**2016-002 - Non-Compliance with Requirements for Verification**

**Grantor:** U.S. Department of Education  
**Program Name:** Student Financial Assistance Cluster  
**Award Names:** Federal Supplemental Education Opportunity Grants, Federal Work-Study Program, Federal Perkins Loan Program, Federal Pell Grant Program and Federal Direct Loan Program  
**Award Year:** Fiscal Year 2016  
**Award Number:** Not applicable  
**CFDA Numbers:** 84.007, 84.033, 84.038, 84.063 and 84.268

**Condition:**

PwC reviewed a sample of 25 students who were selected for verification at the Ithaca campus. Of the 25 students, two student files did not include the required documentation for verification. One student file was missing the parent's IRS transcript and one student file was missing the student's non-filing statement or IRS transcript.

**Status:**

Based on the corrective action plan, management at the Ithaca campus performed a secondary review of a random sample of the 2016-17 student files selected for federal verification. However, based on the results of the random sample performed, in February 2017, it was determined that all student files selected for federal verification for the school year would require a second level of review for all students. As a result, the corrective action plan was in progress during the fiscal year and not completed until September 2017. Based on results of PwC's audit procedures performed, testing a sample of 40 student files selected for federal verification, no reportable findings were noted during the current year audit.

# **Cornell University**

## **Schedule of Status of Prior Audit Findings**

### **Year Ended June 30, 2017**

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#### **2016-003 - Non-Compliance with Timely and Accurate Student Enrollment Change Submissions to the National Student Loan Data System (NSLDS)**

**Grantor:** U.S. Department of Education

**Program Name:** Student Financial Assistance Cluster

**Award Names:** Federal Supplemental Education Opportunity Grants, Federal Perkins Loan Program, Federal Pell Grant Program and Federal Direct Loan Program

**Award Year:** Fiscal Year 2016

**Award Number:** Not applicable

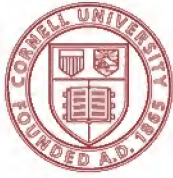
**CFDA Numbers:** 84.007, 84.038, 84.063 and 84.268

**Condition:**

PwC reviewed a sample of 60 students from the Ithaca campus who graduated or withdrew from the University either prior to or after the student began attendance. Of the 60 students requiring notification of the enrollment change to NSLDS, seven students were reported to NSLDS either inaccurately or untimely. Of the seven students, four students were input using incorrect effective dates of withdrawal which resulted in students not being reported to NSLDS within the required timeframe. One student was reported using an incorrect effective date and status as withdrawn when the student had graduated. In addition, two students which had accurate effective dates were not reported to NSLDS within the required timeframe. The reporting occurred from 65 to 66 days after the effective date. This was a repeat of prior year finding, 2015-004.

**Status:**

A formal policy has been implemented and level of review has been established over determining effective dates for NSLDS reporting through the Office of the University Registrar. However, this is a repeat finding in 2017 because current year testing identified that individuals were not adequately trained with the new policy and reports to NSLDS did not include all students with status changes resulting in untimely reporting. See current year finding 2017-004.



Cornell University

Division of Financial  
Affairs

**William Sibert**

University Controller

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## **Management Views and Corrective Action Plan Year Ended June 30, 2017**

The following findings were noted during the audit of Federal programs in accordance with 2 CFR 200. Management of Cornell University agrees with these findings and proposes the following Corrective Action Plans:

### **2017 – 001 – Non-Compliance with Master Promissory Note Requirements prior to Disbursement**

#### **Corrective Action Plan:**

Management agrees with the importance of ensuring that a promissory note is signed by each Federal Perkins Loan student borrower prior to making the first disbursement. The automated process now implemented requires that students complete promissory notes prior to disbursement. The record of the student impacted had been incorrectly updated manually by a staff member who is no longer employed at Cornell University.

- Effective September 2016, Direct Loan Master Promissory Note processing is handled through the financial aid management system (PeopleSoft) and no longer allows for manual changes to student records.
- Management will review all 2017-18 Federal Perkins Loans by the end of January 2018 to confirm that the promissory note was completed and on file in the student's record prior to disbursement.
- With the termination of the Perkins loan program as of September 30, 2017, processing of Perkins Loan promissory notes will no longer be an issue. Should the program be reinstated, additional staff training will be provided as well as continued monitoring of Federal Perkins Loan promissory note completion.

Responsible individuals:                      Director of Financial Aid and Student Employment  
   Associate Vice Provost for Enrollment

### **2017 – 002 – Non-Compliance with Borrower Data Transmission and Reconciliation (Direct Loan) Requirements**

#### **Corrective Action Plan:**

Management agrees with the importance of timely reconciliation of institutional records with Direct Loan funds received from the U.S. Department of Education. The Office of Financial Aid and Student Employment (FASE) reviewed staffing responsibilities when the previous staff member responsible



for reconciling departed in mid-2017. During this period of review and transition, FASE determined the need to elevate responsibility for reconciliation of Title IV accounts, as follows:

- Effective July 2017, the Associate Director of Compliance and Regulation became the responsible staff member for Title IV account reconciliation.
- Effective July 2017, the Deputy Director became the responsible staff person for ensuring this is done on a monthly basis and accurately.

Responsible individuals: Director of Financial Aid and Student Employment  
Associate Vice Provost for Enrollment

### 2017 – 003 – Non-Compliance with Return of Title IV Requirements

**Corrective Action Plan:**

Management agrees with the need to continue to monitor our Return of Title IV funds process to ensure the calculations reflect changes in the academic calendar and the correct amount of Title IV aid is returned. In addition to conducting a second review of all Return of Title IV calculations, management has undertaken the following actions:

- Prior to the start of the 2017-18 academic year, FASE staff involved in Return of Title IV funds calculations met to review the Academic Calendar as published in the Courses of Study 2017-2018 Guide to determine if there were any changes to the length of scheduled breaks. This calendar review will occur annually.
- University holidays impacting students are available on the Academic Calendar page of the Cornell University Website, <http://www.cornell.edu/academics/calendar/>. When a school/college has student holidays that differ from the university Academic Calendar, the Office of the University Registrar (OUR) now collects those dates from schools/colleges and documents them on the “Term Start and End Date” document. The document is stored on SharePoint and is accessible to FASE.
- As part of the evaluation of the PeopleSoft Student Information System (SIS) configuration to address programs and classes that do not follow “traditional” 15-week semesters, OUR will evaluate the feasibility of maintaining all university holiday dates in the PeopleSoft SIS. If feasible this will be implemented for the 2018-19 academic year.

Responsible individuals: Director of Financial Aid and Student Employment  
Associate Vice Provost for Enrollment  
University Registrar

**2017 – 004 – Non-Compliance with Timely and Accurate Student Enrollment Change Submissions to the National Student Loan Data System (NSLDS)**

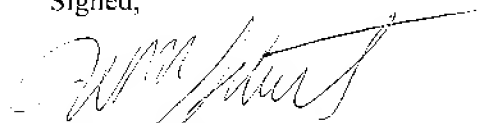
**Corrective Action Plan:**

Management agrees that timely and accurate reporting of enrollment changes to NSLDS is critical to maintaining compliance.

- The Office of the University Registrar (OUR) will create NSC/NSLDS business process documentation by February 1, 2018, and will ensure those involved in the processing of such records have a full and detailed understanding of reporting processes and requirements. In addition by February 1, 2018 OUR will document the criteria and programming logic for the NSC enrollment file, which feeds the NSLDS.
- Effective with the Spring 2018 semester OUR will extend the NSC enrollment reporting to two weeks after the end of the term. Extending the NSC reporting timeframe will allow OUR to report students whose enrollment status changes after the semester ends, thereby increasing the timeliness of reporting to the NSC and NSLDS.
- OUR will update the “Withdrawal Date Process” document by February 1, 2018 to reiterate and clarify the withdrawal effective date for new students who do not enroll. The importance of the date will be emphasized in the College Registrar training sessions.
- OUR will develop a PeopleSoft query that will allow us to proactively identify students whose degrees were posted to a semester in which they were on Leave of Absence, and students whose degrees are posted after the end of the NSC enrollment period. Beginning February 1, 2018, the query will be run monthly and will encompass the prior two degree dates. OUR will manually update NSLDS in the event that a student’s change of status occurs after the end of the NSC reporting period. OUR will lead the assessment and, if determined to be feasible, the implementation of a policy to address the enrollment status of students who fail to graduate.

Responsible individual: University Registrar

Signed,



William Sibert  
University Controller

# **Cornell University**

**Report on Federal Awards in  
Accordance with the Uniform Guidance  
June 30, 2018  
EIN: 15-0532082**



# Cornell University

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June 30, 2018

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## **Report of Independent Auditors**

To the Board of Trustees  
Cornell University

### **Report on the Consolidated Financial Statements**

We have audited the accompanying consolidated financial statements of Cornell University (the "University"), which comprise the consolidated statements of financial position as of June 30, 2018 and 2017, and the related consolidated statement of activities for the year ended June 30, 2018 and statements of cash flows for the years ended June 30, 2018 and 2017, and the related notes to the financial statements.

### ***Management's Responsibility for the Consolidated Financial Statements***

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on the consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the University's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Opinion***

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Cornell University as of June 30, 2018 and 2017 and the changes in its net assets for the year ended June 30, 2018 and its cash flows for the years ended June 30,



2018 and 2017 in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

We previously audited the consolidated statement of financial position as of June 30, 2017, and the related consolidated statements of activities and cash flows for the year then ended (not presented herein), and in our report dated October 25, 2017, we expressed an unmodified opinion on those consolidated financial statements. In our opinion, the information set forth in the accompanying summarized financial information as of June 30, 2017 and for the year then ended is consistent, in all material respects, with the audited consolidated financial statements from which it has been derived.

### ***Other Information***

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards for the year ended June 30, 2018 is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 1, 2018 on our consideration of the University's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters for the year ended June 30, 2018. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the University's internal control over financial reporting and compliance.

A handwritten signature in dark ink that reads "PricewaterhouseCoopers LLP". The signature is written in a cursive, flowing style.

November 1, 2018



# CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

AS OF JUNE 30, 2018 AND JUNE 30, 2017 (in thousands)

	2018	2017
<b>Assets</b>		
1 Cash and cash equivalents	\$ 241,127	\$ 181,265
2 Accounts receivable, net (note 2-A)	444,990	392,435
3 Contributions receivable, net (note 2-B)	826,109	902,846
4 Prepaid expenses and other assets	137,030	136,032
5 Student loans receivable, net (note 2-C)	73,772	79,211
6 Investments (note 3)	7,503,029	7,170,535
7 Land, buildings, and equipment, net (note 4)	4,297,047	4,256,807
8 Funds held in trust by others (note 5)	113,795	110,917
9 Total assets	<u>\$ 13,636,899</u>	<u>\$ 13,230,048</u>
<b>Liabilities</b>		
10 Accounts payable and accrued expenses	\$ 592,141	\$ 637,597
11 Deferred revenue and other liabilities	201,310	190,025
12 Obligations under split interest agreements (note 5)	135,331	133,459
13 Deferred benefits (note 6)	621,348	656,473
14 Funds held for others (note 7)	108,195	137,093
15 Obligations under capital leases (note 9)	122,552	67,842
16 Bonds and notes payable (note 8)	1,305,651	1,332,261
17 Government advances for student loans	46,048	50,679
18 Total liabilities	<u>3,132,576</u>	<u>3,205,429</u>
<b>Net assets (note 11)</b>		
19 Unrestricted	3,425,131	3,120,525
20 Temporarily restricted	3,381,016	3,329,946
21 Permanently restricted	3,698,176	3,574,148
22 Total net assets	<u>10,504,323</u>	<u>10,024,619</u>
23 Total liabilities and net assets	<u>\$ 13,636,899</u>	<u>\$ 13,230,048</u>

The accompanying notes are an integral part of the consolidated financial statements.

**CONSOLIDATED STATEMENT OF ACTIVITIES FOR THE YEAR-ENDED JUNE 30, 2018 (in thousands)**

(WITH SUMMARIZED INFORMATION FOR THE YEAR-ENDED JUNE 30, 2017)

	Unrestricted	Temporarily Restricted
<b>Operating revenues</b>		
1 Tuition and fees	\$ 1,111,779	\$ -
2 Scholarship allowance	(385,158)	-
3 Net tuition and fees	726,621	-
4 State and federal appropriations	150,632	-
5 Grants, contracts and similar agreements		
6 Direct	495,946	-
7 Indirect cost recoveries	159,792	-
8 Contributions	84,622	158,343
9 Investment return, distributed	206,188	140,586
10 Medical Physician Organization	1,103,335	-
11 Auxiliary enterprises	167,391	-
12 Educational activities and other sales and services	798,853	-
13 Net assets released from restrictions	311,962	(311,962)
14 Total operating revenues	4,205,342	(13,033)
<b>Operating expenses (note 10)</b>		
15 Compensation and benefits	2,736,170	-
16 Purchased services	356,591	-
17 Supplies and general	691,079	-
18 Maintenance and facilities costs	128,935	-
19 Interest expense (note 8)	51,541	-
20 Depreciation	307,109	-
21 Total operating expenses	4,271,425	-
22 Change in net assets from operating activities	(66,083)	(13,033)
<b>Nonoperating revenues and (expenses)</b>		
23 State appropriations for capital acquisitions	33,930	-
24 Grants, contracts and similar agreements for capital acquisitions	7,441	-
25 Contributions for capital acquisitions, trusts and endowments	3,095	60,895
26 Investment return, net of amount distributed	71,264	223,647
27 Change in value of split interest agreements	2,589	(3,826)
28 Pension and postretirement changes	45,581	-
29 Swap interest and change in value of interest rate swaps	23,601	-
30 Other	(22,563)	-
31 Net assets released for capital acquisitions and reclassifications	205,751	(216,613)
32 Change in net assets from nonoperating activities	370,689	64,103
33 Change in net assets	304,606	51,070
34 Net assets, beginning of the year	3,120,525	3,329,946
35 Net assets, end of the year	\$ 3,425,131	\$ 3,381,016

The accompanying notes are an integral part of the consolidated financial statements.

	Permanently Restricted	2018 Total	2017 Total	
\$	-	\$ 1,111,779	\$ 1,044,627	1
	-	(385,158)	(367,731)	2
	-	726,621	676,896	3
	-	150,632	150,912	4
	-			5
	-	495,946	451,023	6
	-	159,792	146,037	7
	-	242,965	297,628	8
	-	346,774	355,904	9
	-	1,103,335	1,050,433	10
	-	167,391	162,433	11
	-	798,853	722,590	12
	-	-	-	13
	-	4,192,309	4,013,856	14
	-			
	-	2,736,170	2,585,582	15
	-	356,591	315,228	16
	-	691,079	655,409	17
	-	128,935	132,302	18
	-	51,541	52,635	19
	-	307,109	280,176	20
	-	4,271,425	4,021,332	21
	-			
	-	(79,116)	(7,476)	22
	-			
	-	33,930	45,096	23
	-	7,441	31,168	24
115,690		179,680	390,535	25
(4,296)		290,615	411,133	26
1,796		559	10,571	27
-		45,581	58,094	28
-		23,601	55,560	29
(24)		(22,587)	(9,056)	30
10,862		-	-	31
124,028		558,820	993,101	32
124,028		479,704	985,625	33
3,574,148		10,024,619	9,038,994	34
\$ 3,698,176		\$ 10,504,323	\$ 10,024,619	35



# CONSOLIDATED STATEMENTS OF CASH FLOWS

FOR THE YEARS-ENDED JUNE 30, 2018 AND JUNE 30, 2017 (in thousands)

	2018	2017
<b>Cash flows from operating activities</b>		
1 Change in net assets	\$ 479,704	\$ 985,625
Adjustments to reconcile change in net assets to net cash provided/(used) by operating activities		
2 Proceeds from contributions for capital acquisitions, trusts and endowments	(204,423)	(464,383)
3 Depreciation and amortization	298,981	271,339
4 Net realized and unrealized (gain)/loss on investments	(544,723)	(674,063)
5 Pension and postretirement changes	(45,581)	(58,094)
6 Change in value of interest rate swaps	(44,840)	(81,451)
7 Bond call premium	-	18,973
8 Loss on disposals of land, building, and equipment	1,226	7,470
9 Other adjustments	(2,877)	(10,825)
Change in assets and liabilities		
10 Accounts receivable, net	(52,555)	11,626
11 Contributions receivable, net	76,737	83,476
12 Prepaid expenses and other assets	(3,533)	(4,703)
13 Accounts payable and accrued expenses	22,335	(1,700)
14 Deferred revenue and other liabilities	11,285	(5,423)
15 Obligations under split interest agreements	(1,006)	12,058
16 Deferred benefits	10,456	18,319
17 Net cash provided/(used) by operating activities	<u>1,186</u>	<u>108,244</u>
<b>Cash flows from investing activities</b>		
18 Proceeds from the sale and maturities of investments	10,842,078	17,338,881
19 Purchase of investments	(10,622,635)	(17,181,628)
20 Acquisition of land, buildings, and equipment (net)	(312,591)	(453,370)
21 Student loans granted	(9,744)	(12,655)
22 Student loans repaid	15,475	14,974
23 Change in funds held for others, net of unrealized (gain)/loss on investments	(36,114)	(33,636)
24 Net cash used by investing activities	<u>(123,531)</u>	<u>(327,434)</u>
<b>Cash flows from financing activities</b>		
Proceeds from contributions for capital acquisitions, trusts and endowments		
25 Investment in endowments	151,571	395,753
26 Investment in physical plant	50,488	65,202
27 Investment subject to living trust agreements	2,364	3,428
28 Principal payments of bonds, notes payable and capital leases	(33,265)	(279,731)
29 Proceeds from issuance of bonds and notes payable	15,680	52,731
30 Bond call premium, bond premium and issuance costs	-	(18,973)
31 Government advances for student loans	(4,631)	(51)
32 Net cash provided by financing activities	<u>182,207</u>	<u>218,359</u>
33 Net change in cash and cash equivalents	<u>59,862</u>	<u>(831)</u>
34 Cash and cash equivalents, beginning of year	<u>181,265</u>	<u>182,096</u>
35 Cash and cash equivalents, end of year	<u>\$ 241,127</u>	<u>\$ 181,265</u>
<b>Supplemental disclosure of cash flow information</b>		
36 Cash paid for interest	\$ 59,442	\$ 61,497
37 Increase/(decrease) in construction payables, non-cash activity	\$ (22,951)	\$ 7,334
38 Assets acquired under capital leases	\$ 56,350	\$ 64,267
39 Gifts-in-kind	\$ 2,586	\$ 10,250

The accompanying notes are an integral part of the consolidated financial statements.

## 1. SIGNIFICANT ACCOUNTING POLICIES

### A. Description of the Organization

Founded in 1865, Cornell University (“the University”) is dedicated to a mission of learning, discovery, and engagement. Cornell is a private university, the federal land-grant institution of New York State, and a member of the Ivy League. Cornell administers four contract colleges, which are also units of the State University of New York. Described as the first truly American university because of its founders’ revolutionary egalitarian and practical vision of higher education, the University is dedicated to its land-grant mission of outreach and public engagement. Cornell’s community includes over 24,000 students, 4,000 faculty, and approximately 282,000 alumni who live and work across the globe.

The University comprises colleges and schools in Ithaca, New York (seven undergraduate units and four graduate and professional units), New York City (two medical graduate and professional units, together with its physician organization referred to collectively as “Weill Cornell Medicine” or “WCM”), and Doha, Qatar (the “Weill Cornell Medical College in Qatar”). Also in New York City, the Cornell Tech campus offers graduate programs in applied sciences, including two programs offered jointly with the Technion - Israel Institute of Technology under the auspices of the Joan and Irwin Jacobs Technion-Cornell Institute (“Jacobs Institute”).

The University is subject to the common administrative authority and control of the Cornell University Board of Trustees. The University is prohibited from using funds attributable to the contract colleges (i.e., those colleges operated by the University on behalf of New York State) for other units of the University. Except as specifically required by law, the contract and endowed colleges at Ithaca, Cornell Tech, and WCM are, to the extent practicable, governed by common management principles and policies determined at the private discretion of the University. In addition to the activities of the endowed and contract colleges, the University’s subsidiaries and certain affiliated organizations are included in the consolidated financial statements. All significant intercompany transactions and balances are eliminated in the accompanying consolidated financial statements.

### B. Basis of Presentation

The accompanying consolidated financial statements are prepared in accordance with U.S. generally accepted accounting principles (“GAAP”). Net assets, revenues, gains, and losses are categorized based on the existence or absence of donor-imposed restrictions.

The University’s Board of Trustees, with consideration to the actions, reports, information, advice, and counsel provided by its duly constituted committees and appointed officers of the University, including University Counsel, has instructed the University to preserve the historical dollar value of donor-restricted (true) endowment funds, absent explicit donor direction to the contrary. As a result, the University classifies as permanently restricted net assets the original gift value of true endowments, plus any subsequent gifts and accumulations made in accordance with the directions of the applicable gift instruments. In accordance with accounting standards, the portion of the true endowment fund not classified as permanently restricted net assets is classified as temporarily restricted net assets except when the fair value of the endowment fund is less than its historical dollar value. For these “underwater” funds, the difference between historic dollar value and fair value is reflected in unrestricted net assets.

Temporarily restricted net assets also include gifts and appropriations from the endowment that can be expended, but for which the donors’ purpose restrictions have not yet been met, as well as net assets with explicit or implied time restrictions, such as pledges and split-interest agreements. Expiration of donor restrictions is reported in the consolidated statement of activities as a reclassification from temporarily restricted net assets to unrestricted net assets on the net assets released from restriction lines.

Unrestricted net assets are the remaining net assets of the University.



**C. Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand and in bank accounts, money market funds, and other temporary investments held for working capital purposes with an original maturity term of ninety days or less. The carrying amount of cash equivalents approximates fair value because of their short terms of maturity. Cash that is part of the University's investment portfolio is reported as investments and included in Note 3.

**D. Contributions**

Contributions, including unconditional promises to give (pledges), are recognized as revenues in the appropriate categories of net assets in the periods received. A pledge is recorded at the present value of estimated future cash flows, based on an appropriate discount rate determined by management at the time of the contribution. Amortization of this discount in subsequent years is included in contribution revenue. A contribution of assets other than cash is recorded at its estimated fair value on the date of the contribution. Contributions for capital projects, endowments, and similar funds are reported as non-operating revenues. Conditional promises to donate to the University are not recognized until the conditions are substantially met.

Temporarily restricted net assets include contributions to the University and to the Cornell University Foundation ("Foundation"), an affiliated entity that is included in the consolidated financial statements. The Foundation maintains a donor-advised fund for which the donors can make recommendations to the fund's trustees regarding distributions to the University or other charitable organizations. Distributions from the Foundation to external charitable organizations are recorded as non-operating expenses.

**E. Investments**

The University's investments are recorded in the consolidated financial statements at fair value. The values of publicly traded securities are based on quoted market prices and exchange rates, if applicable. The fair value of non-marketable securities is based on valuations provided by external investment managers. These investments are generally less liquid than other investments, and the values reported by the general partner or investment manager may differ from the values that would have been reported, had a ready market for these securities existed. The University exercises due diligence in assessing the policies, procedures, and controls implemented by its external investment managers, and believes the carrying amount of these assets is a reasonable estimate of fair value.

Investment income is recorded on an accrual basis, and purchases and sales of investment securities are reflected on a trade-date basis. Realized gains and losses are calculated using average cost for securities sold.

Investment return included in operating revenues consists of amounts appropriated by the Board of Trustees from the pooled endowment, as well as income and realized gains and losses on investments from working capital and non-pooled endowments and similar funds. Unrealized gains and losses on investments, any difference between total return and amounts appropriated from the pooled endowment, and income and realized gains reinvested per donor restrictions are reported as non-operating activities.

**F. Fair-Value Hierarchy**

The University values certain financial and non-financial assets and liabilities, on a recurring basis, in accordance with a hierarchy that categorizes and prioritizes the sources used to measure and disclose fair value. Fair value is defined as the price associated with an orderly transaction between market participants at the measurement date. This fair-value hierarchy is broken down into three levels based on inputs that market participants would use in valuing the financial instruments, which is based on market data obtained from sources independent of the University. The hierarchy of inputs used to measure fair value, and the primary valuation methodologies used by the University for assets and liabilities measured at fair value, are disclosed below.

The fair value of Level 1 securities is based upon quoted prices in accessible active markets for identical assets. Market price data is generally obtained from exchange or dealer markets. The University does not adjust the quoted price for such assets.

The fair value of Level 2 securities is based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data. Inputs are obtained from various sources, including market participants, dealers, and brokers. In determining fair value of financial instruments, the University considers factors such as interest-rate yield curves, duration of the instrument, and counterparty credit



risk. The fair value of Level 2 securities is determined using multiple valuation techniques including the market approach, income approach, or cost approach.

The fair value of Level 3 securities is based upon valuation techniques that use significant unobservable inputs.

Inputs used in applying the various valuation techniques refer to the assumptions that are used to make valuation decisions. Inputs may include price information, credit data, liquidity statistics, and other factors. A financial instrument's level within the fair-value hierarchy is based on the lowest level of any input that is significant to the fair-value measurement. The University considers observable data to be market data that is readily available and reliable and provided by independent sources. The categorization of a financial instrument within the fair-value hierarchy is, therefore, based upon the pricing transparency of the instrument, and does not correspond to the University's perceived risk of that instrument.

#### **G. Derivative Instruments**

The University has approved the use of derivatives by outside investment managers, based on investment guidelines negotiated at the time of a manager's appointment. The derivatives are used to adjust fixed-income durations and rates, to create "synthetic exposures" to certain types of investments, and to hedge foreign currency fluctuations. The University records the fair value of a derivative instrument within the applicable portfolio. The change in the fair value of a derivative instrument held for investment is included in non-operating investment return in the consolidated statement of activities.

In addition, the University holds other derivatives to manage its current and/or future long-term debt. These instruments are recorded at fair value as either prepaid or accrued expenses in the consolidated statement of financial position, and the swap interest and change in fair value is recorded as non-operating activity in the consolidated statement of activities.

Derivatives involve counterparty credit exposure. To minimize this exposure, the University manages counterparty risk by limiting swap exposure for each counterparty and monitoring the financial health of swap counterparties, and has structured swap documents to limit maximum loss in the event of counterparty default.

#### **H. Land, Buildings, and Equipment**

Land, buildings, and equipment are stated in the consolidated statement of financial position at cost on the date of acquisition or at fair value on the date of donation, net of accumulated depreciation. Depreciation is computed using the straight-line method over the estimated useful life of the asset, and is reflected as an operating expense. Expenditures associated with the construction of new facilities are recorded as construction in progress until the projects are completed.

The University's collections of art, rare books, and other property have been acquired through purchases and contributions since the University's inception. They are recognized as capital assets and are reflected, net of accumulated depreciation, in the consolidated statement of financial position. A collection received as a gift is recorded at fair value as an increase in net assets in the year in which it is received.

#### **I. Split-Interest Agreements**

The University's split-interest agreements with donors consist primarily of charitable gift annuities, pooled income funds, and charitable trusts for which the University serves as trustee. Assets held in trust are either separately invested or included in the University's investment pools in accordance with the agreements. Contributions of split-interest agreements, net of related liabilities, increase temporarily restricted net assets or permanently restricted net assets. Liabilities associated with charitable gift annuities and charitable trusts represent the present value of the expected payments to the beneficiaries based on the terms of the agreements. Pooled income funds are recognized at the net present value of the net assets expected at a future date. Gains or losses resulting from changes in fair value, changes in assumptions, and amortization of discount are recorded as changes in value of split-interest agreements in the appropriate restriction categories in the non-operating section of the consolidated statement of activities.

#### **J. Funds Held in Trust by Others**

Funds held in trust by others represent resources that are not in the possession or under the control of the University. These funds are administered by outside trustees, with the University receiving income or residual interest. Funds held in trust by others are recognized at the estimated fair value of assets or the present value of future cash flows due to the University when the irrevocable trust is established or the University is notified of its existence. Gains or losses resulting from changes in fair value are recorded as non-operating activities in the consolidated statement of activities.



**K. Endowments**

The responsibility for accepting, preserving, and managing those funds entrusted to the University rests, by law, with the Board of Trustees; however, the Trustees have delegated authority for investment decisions to the Investment Committee of the Board of Trustees. The Investment Committee determines investment policy, objectives, and guidelines, including allocation of assets between classes of investments.

The University's investment objective for its endowment assets is to maximize total return within reasonable risk parameters, specifically to achieve a total return, net of expenses, of at least five percent in excess of inflation, as measured by the Consumer Price Index over rolling five-year periods. The achievement of favorable investment returns enables the University to distribute over time increasing amounts from the endowment so that present and future needs can be treated equitably in inflation-adjusted terms. Diversification is a key component of the University's standard for managing and investing endowment funds, and asset allocation targets are subject to ongoing reviews by the Investment Committee.

The University applies the "prudent person" standard when deciding whether to appropriate or accumulate endowment funds, and considers the following factors: the duration and preservation of the endowment fund, the purposes of the institution and the endowment fund, the general economic conditions including the potential effect of inflation or deflation, the expected total return of the fund, other resources of the University, the needs of the University and the fund to make distributions and preserve capital, and the University's investment policy.

The Board authorizes an annual distribution from endowment funds that is within a target range of 4.4 percent to 5.9 percent of a 12-quarter rolling average of the unit fair value. The Trustees may occasionally make step adjustments, either incremental or decremental, based on prior investment performance, current market conditions, and/or any of the factors for prudent judgment described above. Total distributions, or spending, is presented as investment return, distributed, on the consolidated statement of activities, and includes endowment payout and an administrative fee that supports the investment and stewardship costs of the University endowment.

The New York Prudent Management of Institutional Funds Act ("NYPMIFA") established a requirement related to appropriations from endowments for which the fair value falls below the historic dollar value ("underwater"). The University, in compliance with NYPMIFA, notified available donors who had established endowments prior to September 17, 2010 of the new law, and offered these donors the option of requiring the University to maintain historical dollar value for their endowment funds. A minority of donors requested this option; for those who did, the University has designed procedures to ensure that the University maintains historical dollar value by not expending the payout on any underwater fund.

**L. Sponsored Agreements**

Revenues under grants, contracts, and similar agreements are recognized at the time expenditures are incurred. These revenues include the recovery of facilities and administrative costs, which are recognized according to the rates defined in the respective sponsored agreement. Amounts received in advance and in excess of incurred expenditures are recorded as deferred revenues.

**M. Medical Physician Organization**

The Medical Physician Organization ("MPO") provides the management structure for the practice of medicine for all WCM physicians at the main academic medical center and various clinical practice sites throughout New York City. In addition to generating clinical practice income, MPO members may provide instruction and conduct research activities. MPO revenue represents patient care and management service agreement fees. Expenses of the clinical practice, including physician compensation, administrative operations, and provision for uncollectible accounts, are reflected as University expenses.

**N. Use of Estimates**

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues, and expenses during the reporting period. Management's assumptions are related primarily to the appropriate discount rate for the purposes of fair-value calculations, to allowances for doubtful accounts and contractual allowances, and to self-insured risks. Actual results may differ from those estimates.



**O. Comparative Financial Information**

The consolidated statement of activities includes prior-year information in summary form rather than by restriction class. Such information does not include sufficient detail to constitute a presentation of prior-year data in conformity with U.S. GAAP. Accordingly, such information should be read in conjunction with the University's consolidated financial statements for the prior fiscal year from which the summarized information was derived.

**P. Accounting Pronouncements**

In May 2014, the FASB issued ASU 2014-09—Revenue from Contracts with Customers (Topic 606) at the conclusion of a joint effort with the International Accounting Standards Board to create common revenue recognition guidance for U.S. GAAP and international accounting standards. This framework ensures that entities appropriately reflect the consideration to which they expect to be entitled in exchange for goods and services, by allocating transaction price to identified performance obligations, and recognizing that revenue as performance obligations are satisfied. Qualitative and quantitative disclosures will be required to enable users of financial statements to understand the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. In August of 2015, FASB issued ASU 2015-14—Revenue from Contracts with Customers (Topic 606): Deferral of the Effective Date, which makes ASU 2014-09 effective for the fiscal year ending June 30, 2019. The University is planning for the implementation of this new standard and reviewing the potential impact on the financial statements, which is not expected to be material.

In February 2016, the FASB issued ASU 2016-02—Leases (Topic 842), which provides accounting guidance for leases from both the lessor's and lessee's perspective. The main difference between previous GAAP and Topic 842 is the recognition of lease assets and lease liabilities by lessees for those leases classified as operating leases; however, the University will evaluate other impacts of the new guidance. The new standard will be effective in the fiscal year ending June 30, 2020. The University has begun its planning for implementation of this new standard and is reviewing the potential impact on the financial statements.

In August 2016, the FASB issued ASU 2016-14—Not-for-Profit Entities (Topic 958): Presentation of Financial Statements for Not-for-Profit Entities to improve the information presented in financial statements and notes about a not-for-profit entity's liquidity, financial performance, and cash flows. The significant changes under the new guidance include the reduction of net asset classifications to two categories based on the existence or absence of donor restrictions, and additional disclosure requirements related to board designation of net assets, and related to the liquidity and availability of the entity's financial assets. ASU 2016-14 is effective for the fiscal year ending June 30, 2019. The University is planning for the implementation of this new standard.

In June 2018, the FASB issued ASU 2018-08—Not-for-Profit Entities (Topic 958): Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made. The amendments are intended to assist in evaluating whether transactions should be accounted for as contributions or as exchange transactions subject to other guidance and in determining whether a contribution is conditional. The new standard will be effective for contributions received for the fiscal year ending June 30, 2019. The University has begun its planning for implementation of this new standard and is reviewing the potential impact on the financial statements.

**Q. Revisions**

The University has revised the consolidated statement of financial position, statement of activities and statement of cash flows for the year ended June 30, 2017 to correct the classification of \$46 million of investments internally designated to fund the WCM post-retirement medical benefits plan. The University has concluded these investments were not effectively restricted and therefore should not have been considered plan assets in accordance with Accounting Standards Codification (ASC) 715, Compensation – Retirement Benefits. The consolidated statement of financial position, statement of activities and statement of cash flows for the year ended June 30, 2017 have been corrected to reflect this and other immaterial revisions between cash flow categories. This misclassification had no impact on net assets on the consolidated statement of activities. The University has evaluated the impact of this misclassification and concluded that it is not material, individually or in the aggregate, to the previously reported June 30, 2017 consolidated financial statements.

The following exhibit shows the impact of this misclassification in the consolidated statement of financial position, statement of activities and statement of cash flows.



REVISIONS

	As previously reported	Adjustment	As revised
<b>Statement of Financial Position</b>			
Investments	\$ 7,124,578	\$ 45,957	\$ 7,170,535
Total assets	13,184,091	45,957	13,230,048
Deferred benefits	610,516	45,957	656,473
Total liabilities	3,159,472	45,957	3,205,429
Total liabilities and net assets	13,184,091	45,957	13,230,048
<b>Statement of Activities</b>			
Investment return, net of amount distributed	405,014	6,119	411,133
Pension and postretirement changes	64,213	(6,119)	58,094
<b>Statement of Cash Flows</b>			
Net realized and unrealized (gain)/loss on investments	(672,248)	(6,119)	(678,367)
Pension and postretirement changes	(64,213)	6,119	(58,094)

To conform to the revised June 30, 2017 balances, revisions were additionally made to Investments and Deferred Benefits disclosures included within note 3 and note 6 of these consolidated financial statements.

**R. Income Taxes**

The University is a not-for-profit organization as described in Section 501(c)(3) of the Internal Revenue Code and is generally exempt from income taxes on related income pursuant to the appropriate sections of the Internal Revenue Code. In accordance with the accounting standards, the University evaluates its income tax position each fiscal year to determine whether the position is more likely than not to be sustained if examined by the applicable taxing authority. This review had no material impact on the University's consolidated financial statements.

**2. RECEIVABLES**

**A. Accounts Receivable**

The University's receivables from the sources identified in the table below are reviewed and monitored for aging and other factors that affect collectability.

Accounts receivable from the following sources were outstanding as of June 30:

SUMMARY OF ACCOUNTS RECEIVABLE

	2018	2017
Grants and contracts	\$ 94,718	\$ 95,361
NewYork-Presbyterian Hospital and other affiliates	51,508	40,484
Patients (net of contractual allowances)	128,750	118,608
Reinsurance receivable	122,351	103,726
Student accounts	14,896	13,659
Other	66,344	60,339
Gross accounts receivable	\$ 478,567	\$ 432,177
Less: allowance for doubtful accounts	(33,577)	(39,742)
Net accounts receivable	\$ 444,990	\$ 392,435

The patient accounts receivable for medical services was comprised of the following at June 30, 2018 and 2017, respectively: commercial third parties 68.5 percent and 67.3 percent; federal/state government 17.4 percent and 16.7 percent; and patients 14.1 percent and 16.0 percent. Note 12 provides additional information related to the reinsurance receivable.

Other accounts receivable include receivables from other government agencies, matured bequests, and other operating activities.

**B. Contributions Receivable**

Unconditional promises to give, or pledges, are recorded in the consolidated financial statements at present value using discount rates ranging from 1.0 percent to 7.0 percent. The methodology for estimating uncollectible amounts is based on an analysis of the historical collectability of contributions receivable. Contributions are expected to be realized as follows:

**SUMMARY OF CONTRIBUTIONS RECEIVABLE**

	<b>2018</b>	<b>2017</b>
Less than one year	\$ 341,413	\$ 372,009
Between one and five years	435,315	413,276
More than five years	164,223	242,001
Gross contributions receivable	\$ 940,951	\$ 1,027,286
Less: unamortized discount	(89,292)	(96,517)
Less: allowance for uncollectible amounts	(25,550)	(27,923)
Net contributions receivable	\$ 826,109	\$ 902,846

Contributions receivable as of June 30 are intended for the following purposes:

**EXPECTED PURPOSE OF CONTRIBUTIONS RECEIVABLE**

	<b>2018</b>	<b>2017</b>
Program support	\$ 420,169	\$ 469,049
Capital purposes	157,839	184,457
Long-term support	248,101	249,340
Net contributions receivable	\$ 826,109	\$ 902,846

At June 30, 2018, conditional promises not reflected in the consolidated financial statements, which consist primarily of bequest intentions and conditional promises with significant requirements, were \$502,357.

**C. Student Loans Receivable**

In keeping with Ezra Cornell's vision, the University has a "need-blind" policy of admission. Many students receive financial aid that consists of scholarship/fellowship grants, work-study opportunities and, when appropriate, student loans.

Student loan programs are funded by donor contributions, other institutional sources, and governmental programs, primarily the Federal Perkins Loan Program. The amounts received from the federal government's portion of the Perkins program are ultimately refundable to the federal government and are reported as a liability on the University's consolidated statement of financial position as government advances for student loans. The Federal Perkins Loan Program ended as of June 30, 2018. Existing loans will be serviced throughout the repayment term.

Student loans are often subject to unique restrictions and conditions and, therefore, it is not practical to determine their fair values. The allowance for doubtful accounts is for all loans, whether in repayment status or not.

The table below provides additional information about the student loan receivables and the allowances associated with federal and institutional loan programs.

**SUMMARY OF STUDENT LOANS RECEIVABLE**

	<b>2018</b>			<b>2017</b>
	Receivable	Allowance	Net receivable	Net receivable
Federal revolving loans	\$ 40,291	\$ (1,074)	\$ 39,217	\$ 47,969
Institutional loans	37,476	(2,921)	34,555	31,242
Total student loans receivable	\$ 77,767	\$ (3,995)	\$ 73,772	\$ 79,211

**3. INVESTMENTS****A. General Information**

The University's investments are overseen by the Investment Committee of the Board of Trustees. The University's investment strategy incorporates a diversified asset allocation approach and maintains, within defined limits, exposure to the



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movements of the world equity, fixed income, commodities, real estate, and private equity markets. Based on guidelines established by the Investment Committee, the University's Investment Office directs the investment of endowment and trust assets, certain working capital, and temporarily invested expendable funds.

The University maintains a number of investment pools or categories for specific purposes as follows:

INVESTMENT POOLS/CATEGORIES AT FAIR VALUE

	2018	2017
Long-term investments (LTI)		
Long-term investment pool (LTIP)	\$ 6,781,595	\$ 6,363,271
Other LTI	448,695	394,477
Total LTI	\$ 7,230,290	\$ 6,757,748
Separately invested and other assets	272,739	412,787
Total investments	\$ 7,503,029	\$ 7,170,535

Total earnings on the University's investment portfolio for the fiscal years ended June 30 is presented in the following table:

SUMMARY OF INVESTMENT RETURN

	2018	2017
Interest and dividends, net of investment fees	\$ 85,450	\$ 75,310
Net realized gain/(loss)	430,245	324,195
Net unrealized gain/(loss)	121,694	367,532
Total investment return	\$ 637,389	\$ 767,037

**B. Fair Value**

The University's investment holdings as of June 30, categorized in accordance with the fair-value hierarchy, are summarized in the following tables:

INVESTMENTS AT FAIR VALUE

	Level 1 fair value	Level 2 fair value	Level 3 fair value	Net asset value	2018 Total	2017 Total
Cash and cash equivalents	\$ 142,849	\$ 20,272	\$ -	\$ -	\$ 163,121	\$ 349,592
Derivatives	-	(5,961)	-	-	(5,961)	(2,260)
Equity						
Domestic equity	284,020	315,090	1,654	-	600,764	709,560
Foreign equity	386,998	538,044	849	610,424	1,536,315	1,260,740
Hedged equity	-	-	2,788	-	2,788	435,754
Private equity	-	-	61,974	1,572,494	1,634,468	1,380,558
Fixed income						
Asset backed fixed income	-	21,282	844	-	22,126	27,575
Corporate bonds	-	132,214	2,070	-	134,284	224,985
Equity partnership	-	31	-	531,869	531,900	459,181
International	2,970	28,632	469	-	32,071	93,168
Municipals	-	3,003	-	-	3,003	11,005
Mutual funds (non-equity)	196	14,854	-	-	15,050	19,921
Preferred/convertible	-	1,380	4,929	-	6,309	20,117
Other fixed income	-	495	-	-	495	105
US government	109,562	59,470	-	-	169,032	130,575
Marketable alternatives	-	279	-	1,324,224	1,324,503	878,982
Real assets	-	62,694	19,997	1,242,818	1,325,509	1,185,786
Receivable for investments sold	31,701	-	-	-	31,701	20,038
Payable for investments purchased	(49,126)	-	-	-	(49,126)	(58,923)
Other	-	-	24,677	-	24,677	24,076
Total investments	\$ 909,170	\$ 1,191,779	\$ 120,251	\$ 5,281,829	\$ 7,503,029	\$ 7,170,535

Securities not included in investment portfolio

Cash and cash equivalents	\$ 118,905	\$ -	\$ -	\$ -	\$ 118,905	\$ 69,963
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Level 1 investments consist of cash and cash equivalents, equity, and fixed-income securities with observable market prices. Fair value is readily determinable based on quoted prices in active markets. Unsettled trade receivable and payable valuations are reflective of cash settlements subsequent to the fiscal year-end and are also categorized as Level 1. The University does not adjust the quoted price for such instruments, even in situations where the University holds a large position and a sale of all its holdings could reasonably impact the quoted price.

Investments that are classified as Level 2 include domestic and foreign equities, as well as fixed income securities that trade in markets that are not considered to be active. Fair value is based on observable inputs for similar instruments in the market, and obtained by various sources including market participants, dealers, and brokers; the University's custodian secures pricing for these assets. The fair value of derivative investments is based on market prices from the financial institution that is the counterparty to the derivative.

Level 3 investments have significant unobservable inputs, as they trade infrequently or not at all. The inputs into the determination of fair value are based upon the best information in the circumstance and may require significant management judgment. Investments included in Level 3 consist primarily of the University's ownership in real estate, oil and mineral rights, limited partnerships, and equity positions in private companies.

### C. Investments Using Net Asset Value

The net asset value ("NAV") column above represents the University's ownership interest in certain alternative investments. As a practical expedient, the University uses its ownership interest in the NAV to determine the fair value of all alternative investments that do not have a readily determinable fair value, and have financial statements consistent with the measurement principles of an investment company or have the attributes of an investment company. The NAV of these investments is determined by the general partner and is based upon appraisal or other estimates that require varying degrees of judgment. If no public market exists for the investment securities, the general partner will take into consideration, among other things, the cost of the securities, prices of recent significant placements of securities of the same issuer, and subsequent developments concerning the companies to which the securities relate. The University has performed significant due diligence around these investments to ensure that NAV is an appropriate measure of fair value as of June 30.

The following table provides additional information about alternative investments measured at NAV:

SUMMARY OF ALTERNATIVE INVESTMENTS MEASURED USING NET ASSET VALUE

Asset class	NAV in funds	Unfunded commitments	Timing to draw commitments	Redemption terms*
Private equity	\$ 1,572,494	\$ 696,741	1 to 10 years	These funds are in a private equity structure, with no ability to be redeemed
Real assets	1,242,818	521,851	1 to 10 years	These funds are in a private equity structure, with no ability to be redeemed
Fixed income	531,869	258,577	1 to 10 years	No redemptions available for funds in a private equity structure; balance includes 5% within 7 days, 11% with rolling 2-year redemptions with 90-days notice, and 8% within 5 years **
Foreign equity	610,424	n/a	n/a	Ranges between thrice-monthly redemption with 2-days notice, to rolling 3-year redemption with 90-days notice
Marketable alternatives	1,324,224	n/a	n/a	Ranges between quarterly redemption with 30-days notice, to 33% redemption per year with 60-days notice
Total for alternative investments using NAV	\$ 5,281,829	\$ 1,477,169		

\* Represents initial investment lock up restriction. No other material redemption restrictions, such as redemption gates, were in place at year end.

\*\* 76% of NAV is in a private equity structure, with no ability to be redeemed. Redemption provisions for the remaining 24% are shown above.

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**D. Level 3 Investments**

The table below presents a summary of Level 3 investment activity. All net realized and unrealized gains/(losses) in the table are reflected in the accompanying consolidated statement of activities. Net unrealized gains/(losses) relate to those financial instruments held by the University at June 30, 2018. There were no significant transfers into or out of Level 3 during the fiscal year ended June 30, 2018.

**SUMMARY OF LEVEL 3 INVESTMENT ACTIVITY**

	Fair value at June 30, 2017	Realized gain/(loss)	Unrealized gain/(loss)	Purchases	Sales	Transfers in/(out) of Level 3	Fair value at June 30, 2018
<b>Equity</b>							
Domestic equity	\$ 1,656	\$ -	\$ (2)	\$ -	\$ -	\$ -	\$ 1,654
Foreign equity	6,744	(681)	591	-	(5,805)	-	849
Hedged equity	4,945	(140)	70	17	(2,104)	-	2,788
Private equity	47,822	(352)	1,205	13,305	(6)	-	61,974
<b>Fixed income</b>							
Asset backed fixed income	929	33	(40)	-	(78)	-	844
Corporate bonds	2,888	21	25	248	(1,112)	-	2,070
International	-	-	(22)	491	-	-	469
Preferred/convertible	5,014	-	(85)	-	-	-	4,929
<b>Real assets</b>	23,953	(59)	(6,375)	3,363	(885)	-	19,997
<b>Other</b>	24,076	147	698	1,164	(1,408)	-	24,677
<b>Total level 3 investments</b>	<b>\$ 118,027</b>	<b>\$ (1,031)</b>	<b>\$ (3,935)</b>	<b>\$ 18,588</b>	<b>\$ (11,398)</b>	<b>\$ -</b>	<b>\$ 120,251</b>

Level 3 equities not priced by qualified third parties (e.g., brokers, pricing services, etc.) are valued using discounted cash flows, taking into account various factors including nonperformance risk, counterparty risk, and marketability. Investment value is also derived using a market approach through comparison to recent and relevant market multiples of comparable companies. Start-up assets, held by the University's student-run venture fund or other similar programs, are maintained at or near initial investment amounts due to the nature of the activity.

Level 3 asset-backed fixed income investments are valued using discounted cash flows. Preferred/convertible fixed income investments are valued using discounted cash flows or a market approach using a dividend multiplier. Investments in start-up companies, as described above, are valued at or near initial investment amounts.

Level 3 real assets represent directly owned real estate, and oil or mineral rights. To the extent feasible, third-party appraisals are used to value real estate directly owned by the University. If current appraisals are not available, fair value is based on the capitalization rate valuation model or discounted cash flow, corroborated by local market data, if available. Oil and mineral rights are valued based on industry standard revenue multiplier methodologies or discounted cash flows.

The following table provides additional information related to the valuation of the investments classified by the University as Level 3.



## QUANTITATIVE INFORMATION ABOUT LEVEL 3 FAIR VALUE MEASUREMENT

	Level 3 fair value	Valuation technique(s)	Unobservable inputs	Range (weighted average)
Equity				
Domestic equity	\$ 1,654	Start-up valuation		
Foreign equity	849	Third-party valuation		
Hedged equity	2,788	Third-party valuation		
Private equity	1,082	Discounted cash flow	Discount rate	13%
			Discount for lack of marketability	20%
	5,165	Start-up valuation		
	55,727	Third-party valuation		
Fixed income				
Asset backed fixed	844	Discounted cash flow	Discount rate	3.9% - 4.7% (4.6%)
Corporate bonds	2,070	Third-party valuation		
International	469	Third-party valuation		
Preferred/convertible	4,929	Market comparable	Dividend multiple	17.1x - 20.7x (20.0x)
Real assets	166	Discounted cash flow	Discount rate	15%
			Years to maturity	12
	972	Sales comparison approach	Recent transactions	
	18,859	Third-party valuation		
Other	9,286	Discounted cash flow	Discount rate	3.0% - 5.3% (3.5%)
			Years to maturity	4 - 14 (7)
	1,291	Start-up valuation		
	14,100	Third-party valuation		
Total Level 3 investments	\$ 120,251			

The methods described above may produce a fair-value calculation that is not indicative of net realizable value or reflective of future fair values. Furthermore, while the University believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different estimate of fair value at the reporting date.

#### E. Derivative Holdings

The use of certain financial derivative instruments is governed by either the University's written investment policy, specific manager guidelines, or partnership/fund agreement documents. Specifically, financial derivative instruments may be used to manage foreign currency exposure, to obtain commodity exposure, to create synthetic exposure, or to obtain protection against increases in interest rates. These derivatives, based on definitions in GAAP, are not designated as hedging instruments. As part of its overall diversification strategy, the University allocates a percentage of its assets to investment managers specializing in securities whose prices are denominated in foreign currencies. The investment guidelines provide discretion to these managers to adjust the foreign currency exposure of their investment portfolios by using derivative instruments. A derivative is used for buying or selling foreign currency under a short-term contract to lock in the dollar cost of a specific pending purchase or sale of a foreign security, or for selling foreign currency under a longer-term contract to hedge against a general decline in the dollar value of foreign security holdings.

Some investment managers have discretion, limited by overall investment guidelines, to use derivative instruments to create investment exposures that could not be created as efficiently with other types of investments. These synthetic exposures in the University's portfolio consist of four types: 1) forward contracts used to increase exposure to a foreign currency beyond the level of underlying security investments in that currency; 2) futures contracts used to create exposures to assets where the futures market provides a more efficient investment than the underlying securities; 3) swap contracts, also used to provide a more efficient means to gain exposure than the underlying securities; and 4) option contracts used to adjust the exposure of the long-term portfolio to interest rate volatility.



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The University entered into option contracts on interest-rate swaps as a way to mitigate the impact of a significant rise in interest rates in the future. Under the terms of certain option contracts on interest-rate swaps, the University is obligated to make future premium payments. At June 30, 2018 and 2017, the University had unfunded premium payment commitments of \$3,072 and \$4,097 respectively. The University's premium payment schedule is as follows: \$1,024 for the years ending June 30, 2019, 2020 and 2021.

The following table provides detailed information on the derivatives included in the investment portfolio as of June 30.

### FAIR VALUE OF DERIVATIVE HOLDINGS IN STATEMENT OF FINANCIAL POSITION

Location	Derivative type	2018			2017		
		Notional amount	# of Contracts	Fair value	Notional amount	# of Contracts	Fair value
Investments							
	Foreign currency	\$ -	28	\$ 426	\$ -	43	\$ (341)
	Commodity	130,826	55	(1,735)	-	-	-
	Synthetic	174,941	16	(2,951)	(3,464)	2	(1)
	Interest rate	301,004	3	(1,701)	301,004	3	(1,918)
Total fair value		\$ 606,771	102	\$ (5,961)	\$ 297,540	48	\$ (2,260)

## 4. LAND, BUILDINGS, AND EQUIPMENT

### A. General Information

Land, buildings, and equipment are detailed as follows:

#### LAND, BUILDINGS, AND EQUIPMENT

	Book value at June 30, 2018	Book value at June 30, 2017
Land, buildings, and equipment	\$ 6,232,741	\$ 5,745,468
Furniture, equipment, books, and collections	1,371,173	1,310,794
Capital leases	125,059	68,708
Construction in progress	211,039	488,652
Total before accumulated depreciation	\$ 7,940,012	\$ 7,613,622
Accumulated depreciation	(3,642,965)	(3,356,815)
Net land, buildings, and equipment	\$ 4,297,047	\$ 4,256,807

Certain properties, for which the University has possession and beneficial use for an indefinite period and which other entities may also record as assets, are included in the consolidated statement of financial position, as follows: (1) land, buildings, and equipment of the Contract Colleges aggregating \$741,078 and \$742,876 at June 30, 2018 and 2017, respectively, the acquisition cost of which was borne primarily by New York State and (2) land, buildings, and equipment for which titles rest with government and corporate agencies aggregating \$1,338 and \$2,438 at June 30, 2018 and 2017, respectively.

The future commitments on capital projects in progress, excluding projects funded by New York State, are approximately \$98,768 at June 30, 2018.

### B. Cornell Tech Campus

In December 2011, the University, in partnership with Technion-Israel Institute of Technology, won the Applied Sciences NYC competition to build and operate a new applied sciences and engineering campus in New York City. The city committed, through the New York City Economic Development Corporation (NYCEDC), a location and seed funding for the initial construction of the new campus. Under the terms of the agreement with the NYCEDC and the ninety-nine year ground lease for Roosevelt Island, the University made the commitment to create the new applied sciences campus in three phases, with milestones in 2017, 2027, and 2037. In addition, the University has enrollment, faculty, and other operational commitments as part of the agreement.

In 2014, the University broke ground on Roosevelt Island, taking the first steps toward the completion of the Phase I development commitments, which include the first academic building, a residential building, a corporate co-location space,

and an executive education facility. The total cost of demolition of the existing structures on the site is considered to be a prepaid cost of the ground lease, and will be amortized over the term of the lease. At June 30, 2018, the unamortized amount of the demolition costs is \$55,364.

On March 31, 2016, the University entered into a joint venture with the Hudson Companies through its subsidiary H/R Tech Residential LLC. The purpose of the new joint venture, called Hudson Cornell Residential JV LLC, is to construct and operate the new residential facility on the Cornell Tech campus. The University has an equity interest of 86.59 percent and controlling financial interest and, therefore, consolidates the joint venture. This consolidation resulted in \$128,149 included in land, buildings, and equipment, net attributed to the joint venture at June 30, 2018. In addition, Hudson Cornell Tech LLC, a subsidiary of Hudson Cornell Residential JV LLC, held bonds and notes payable related the construction of the residential building ("The House") (see Note 8A). Unrestricted net assets of \$4,509 and \$5,625, representing the non-controlling interest of H/R Tech Residential LLC, is also consolidated into the University's net assets at June 30, 2018 and 2017, respectively. Operating activity related to the joint venture is immaterial in the current fiscal year.

The Tata Innovation Center (formerly "The Bridge") is a corporate co-location building and condominium association comprised of a "Cornell Unit" and one or more other units initially owned by the developer and/or its affiliates. The University has entered into a lease agreement for the Cornell Unit for a term of thirty-five years. As part of the lease agreement, the University has made a commitment in the form of gap rent for the developer's unit(s) in an amount not to exceed \$2,982 annually, or \$44,731 over twenty years. The annual amount of gap rent is adjusted based upon the occupancy level in the developer's unit(s). During the year ended June 30, 2018, a gap rent payment of \$2,982 was made.

Cornell Tech met its first milestone when faculty, staff, and researchers moved into the first academic building (Bloomberg Center) on Roosevelt Island during the summer of 2017, and students, faculty, and researchers moved into the House in advance of the fall semester. In addition, programs and operations in both the Bloomberg Center and The Tata Innovation Center began during the 2017-2018 academic year, rounding out the University's operational commitments.

## 5. OBLIGATIONS UNDER SPLIT-INTEREST AGREEMENTS AND FUNDS HELD IN TRUST BY OTHERS

The University reports its obligations under split-interest agreements at fair value. The fair value of the obligation is calculated annually and considered Level 3 in the fair-value hierarchy. The discount rate is based on average return of investment-grade corporate bonds, weighted using a schedule of actuarial estimates of the lives of the income beneficiaries and the relative value of the agreements.

The University's interest in funds held in trust by others is considered Level 3 in the fair-value hierarchy. Trusts in which the University has an income interest are valued annually using estimated cash flows based on average actual income over three years. Remainder interests are determined using present value calculations based on annual valuation reports received from the funds' trustees. The discount rates used to estimate present value are based on the average return of investment-grade corporate bonds, weighted according to a schedule of actuarial estimates.

The following tables summarize the fair values and activity of funds held in trust by others and obligations under split interest agreements.

### SPLIT-INTEREST AGREEMENTS AT FAIR VALUE AND LEVEL 3 QUANTITATIVE INFORMATION

	2018 Total	Valuation methodologies	Unobservable inputs	Range (weighted average)
Funds held in trust by others				
Remainder	\$ 53,682	Present value calculation	Discount rate Years to maturity	4.00% 0-55 (11)
Lead and perpetual	60,113	Discounted cash flows	Discount rate	4.60%
Total funds held in trust by others	\$ 113,795			
Obligations under split interest agreements	\$ 135,331	Discounted cash flows	Discount rate Years to maturity	4.20% 0-62 (16)



SUMMARY OF LEVEL 3 SPLIT-INTEREST AGREEMENT ACTIVITY

	Fair value at June 30, 2017	Realized gain/(loss)	Unrealized gain/(loss)	Purchases	Sales	Transfers in/(out) of Level 3	Fair value at June 30, 2018
Funds held in trust by others							
Remainder	\$ 50,067	\$ 1,638	\$ (2,053)	\$ 5,099	\$ (1,069)	\$ -	\$ 53,682
Lead and perpetual	60,850	(3,725)	(16)	3,004	-	-	60,113
Total funds held in trust by others	\$ 110,917	\$ (2,087)	\$ (2,069)	\$ 8,103	\$ (1,069)	\$ -	\$ 113,795
Obligations under split-interest agreements	\$ 133,459	\$ -	\$ 1,872	\$ -	\$ -	\$ -	\$ 135,331

## 6. DEFERRED BENEFITS

### A. General Information

Accrued employee benefit obligations as of June 30 include:

SUMMARY OF DEFERRED BENEFITS

	2018	2017
Postemployment benefits	\$ 26,034	\$ 27,526
Pension and other postretirement benefits	406,852	441,200
Other deferred benefits	188,462	187,747
Total deferred benefits	\$ 621,348	\$ 656,473

Accrued postemployment benefits include workers' compensation and medical continuation benefits for those on long-term disability. Other deferred benefits include primarily vacation accruals, deferred compensation, and medical benefit claims incurred but not reported. Additionally, the University provides various benefits to former or inactive employees after employment, but before retirement, that are recognized when they are earned.

### B. Pension and Postretirement Plans

The University's employee retirement plan coverage is provided by two basic types of plans: one based on a predetermined level of funding (defined contribution), and the other based on a years-of-service calculation to determine the level of benefit to be provided (defined benefit).

The primary defined contribution plans for endowed colleges at Ithaca and for exempt employees (those not subject to the overtime provisions of the Fair Labor Standards Act) at WCM are carried by the Teachers Insurance and Annuity Association; the College Retirement Equities Fund; the Vanguard Group (WCM only); and Fidelity Investments (the endowed colleges at Ithaca only), all of which permit employee contributions within the tax deferred annuity plans. Total contributions of the endowed colleges at Ithaca and WCM plans for the fiscal years ended June 30, 2018 and 2017 amounted to \$115,051 and \$111,336 respectively.

WCM maintains the University's only defined benefit pension plan. The participants include non-exempt employees at WCM who meet the eligibility requirements for participation. The plan was frozen in 1976 for exempt employees at WCM and the accrued benefits were merged with the active non-exempt retirement plan in 1989. In accordance with Employee Retirement Income Security Act (ERISA) requirements for the defined benefit plans, the University must fund annually with an independent trustee an actuarially determined amount.

Additionally, the University provides health and life insurance benefits for eligible retired employees and their dependents, based on the attainment of a set of defined service and age requirements. The cost of providing these benefits is accrued during the service lives of employees.

### C. Obligations and Funded Status

The following table sets forth the defined benefit pension and postretirement plans' obligations and funded status as of June 30:



## SUMMARY OF OBLIGATIONS AND FUNDED STATUS

	Pension benefits		Other postretirement	
	2018	2017	2018	2017
Change in plan assets				
Fair value of plan assets at beginning of year	\$ 111,530	\$ 96,109	\$ 255,181	\$ 217,866
Actual return on plan assets	9,186	13,147	19,753	32,315
Employer contribution	6,500	6,000	26,781	23,052
Benefits paid	(4,331)	(3,726)	(21,781)	(18,052)
Fair value of plan assets at end of year	\$ 122,885	\$ 111,530	\$ 279,934	\$ 255,181
Change in benefit obligation				
Benefit obligation at beginning of year	\$ 175,870	\$ 160,601	\$ 632,041	\$ 638,835
Service cost (benefits earned during the period)	10,824	9,509	30,757	30,535
Interest cost	7,658	6,758	26,250	24,734
Actuarial (gain)/loss	(1,736)	2,728	(48,814)	(46,851)
Gross benefits paid	(4,331)	(3,726)	(20,212)	(16,614)
Less: federal subsidy on benefits paid	-	-	1,364	1,402
Projected benefit obligation at end of year	\$ 188,285	\$ 175,870	\$ 621,386	\$ 632,041
Funded status	\$ (65,400)	\$ (64,340)	\$ (341,452)	\$ (376,860)
Amounts recognized in the consolidated statement of financial position	\$ (65,400)	\$ (64,340)	\$ (341,452)	\$ (376,860)
Amounts recorded in unrestricted net assets not yet amortized as components of net periodic benefit cost				
Prior service cost	\$ (324)	\$ (416)	\$ -	\$ -
Net actuarial (gain)/loss	38,887	44,933	40,557	93,844
Amount recognized as reduction in unrestricted net assets	\$ 38,563	\$ 44,517	\$ 40,557	\$ 93,844
Amounts recorded in nonoperating pension and postretirement changes				
Change in amounts not yet amortized as components of net periodic benefit cost	\$ 5,954	\$ 7,282	\$ 53,287	\$ 78,000
Other components of net periodic benefit cost	(2,690)	(3,621)	(10,970)	(23,567)
Total nonoperating pension and postretirement changes	\$ 3,264	\$ 3,661	\$ 42,317	\$ 54,433

The accumulated benefit obligation for the pension plans was \$160,410 and \$150,761 at June 30, 2018 and 2017, respectively. The accumulated benefit obligation differs from the projected benefit obligation in the table above in that it includes no assumptions about future compensation levels. It represents the actuarial present value of future payments to plan participants using current and past compensation levels. For postretirement plans other than pensions, the accumulated benefit obligation is the same as the projected benefit obligations because the liabilities are not compensation-related.

**D. Net Periodic Benefit Cost**

Net benefit expense related to the pension and postretirement plans for the fiscal years ended June 30 includes the following components:

## NET PERIODIC BENEFIT COST

	Pension benefits		Other postretirement	
	2018	2017	2018	2017
Service cost (benefits earned during the period)	\$ 10,824	\$ 9,509	\$ 30,757	\$ 30,535
Interest cost	7,658	6,758	26,250	24,734
Expected return on plan assets	(7,818)	(6,621)	(18,773)	(16,067)
Amortization of prior service cost	(92)	(92)	-	-
Amortization of net (gain)/loss	2,942	3,576	3,493	7,283
Net periodic benefit cost	\$ 13,514	\$ 13,130	\$ 41,727	\$ 46,485

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The amounts of prior service costs and actuarial gains/losses that will be amortized into net periodic benefit cost for the year ending June 30, 2019 are estimated as follows:

### ESTIMATED COMPONENTS OF NET PERIODIC BENEFIT COST

	Pension benefits	Other postretirement
Prior service cost	\$ (92)	\$ -
Net actuarial (gain)/loss	1,812	-
Total	\$ 1,720	\$ -

## E. Actuarial Assumptions

Assumptions used in determining the pension and postretirement plans' benefit obligations and net periodic costs are:

### SUMMARY OF ACTUARIAL ASSUMPTIONS

	Pension benefits		Other postretirement	
	2018	2017	2018	2017
Used to calculate benefit obligations at June 30				
Discount rate	4.31%	4.04%	4.30% / 4.29%	3.97% / 3.96%
Rate of compensation increase	3.00%	3.00%		
Used to calculate net periodic cost at July 1				
Discount rate	4.04%	3.94%	3.97% / 3.96%	3.83% / 3.79%
Expected return on plan assets	7.00%	7.00%	7.30%	7.30%
Rate of compensation increase	3.00%	3.00%		
Assumed health care cost trend rates				
Health care cost trend rate assumed for next year	n/a	n/a	5.50% / 6.00%	6.00% / 6.50%
Ultimate trend rate	n/a	n/a	4.50%	4.50%
Years to reach ultimate trend rate	n/a	n/a	3 / 4	4 / 5

The health care cost trend rate assumption has a significant effect on the amounts reported for postretirement health care plans. Increasing the health care cost trend rate by one percent in each future year would increase the benefit obligation by \$124,281 and the annual service and interest cost by \$15,004. Decreasing the health care cost trend rate by one percent in each future year would decrease the benefit obligation by \$88,256 and the annual service and interest cost by \$10,780.

## F. Plan Assets

The University's Retirement Plan Oversight Committee ("RPOC") is chaired by the Vice President and Chief Human Resources Officer, with committee members selected from across multiple disciplines at the University. Its primary purpose is to assist the University in fulfilling its fiduciary responsibilities by providing guidance and oversight for the University's retirement plans, including oversight of the custodial bank. The RPOC, in accordance with an Investment Policy Statement, and in conjunction with its outside consultant, regularly reviews the investment strategies, along with evolving institutional objectives, and will make recommendations regarding possible changes to asset allocation and investment managers accordingly.

The University's overall investment objectives for the pension plan and postretirement healthcare plan assets are broadly defined to include an inflation-adjusted rate of return that seeks growth commensurate with a prudent level of risk. To achieve this objective, the University has established fully discretionary trusts with a custodial bank as trustee and investment manager for WCM's defined benefit pension plan and the postretirement medical benefit plan for the University's endowed employees on the Ithaca campus. Under those trust agreements the custodial bank implements investment allocations through various investment funds in order to carry out the investment objectives established by the RPOC.

Risk mitigation is achieved by diversifying investments across multiple asset classes, investing in high quality securities, and permitting flexibility in the balance of investments in the recommended asset classes. Market risk is inherent in any portfolio, but the investment policies and strategies are designed to avoid concentration of risk in any one entity, industry, country, or commodity. The funds in which the plan assets are invested are well-diversified and managed to avoid concentration of risk. The expected rate of return assumptions are based on the expertise provided by investment managers at the custodial bank. The factors that impact the expected rates of return for various asset types includes assumptions about inflation, historically based real returns, anticipated value added by investment managers, and expected average asset allocations.



The fair values of the pension plan assets and postretirement medical benefit plan assets are categorized according to the fair-value hierarchy. Both the pension plan and postretirement medical benefit plans invest in funds to meet their investment objectives. The asset allocation is based on the underlying assets of the various funds. The fair-value level is based upon each fund as the unit of measure. The fair value of the plans' assets as of June 30 and the rollforward for Level 3 assets are disclosed in the tables below.

## SUMMARY OF PLAN ASSETS

	Target allocation	Pension benefits		Other postretirement	
		2018	2017	2018	2017
Percentage of plan assets					
Equity securities	39-85%	64%	65%	77%	77%
Fixed income securities	15-55%	30%	29%	23%	23%
Real estate	0-10%	6%	6%	0%	0%
Total		100%	100%	100%	100%

## PENSION PLAN ASSETS AT FAIR VALUE

	Level 1 fair value	Level 2 fair value	Level 3 fair value	2018 Total	2017 Total
Cash and cash equivalents					
Money market	\$ 3	\$ -	\$ -	\$ 3	\$ 342
Equity securities					
U.S. small cap	-	8,463	-	8,463	7,629
U.S. large cap	-	35,989	-	35,989	32,008
U.S. multi cap	-	7,364	-	7,364	6,798
U.S. REITS	-	3,082	-	3,082	2,695
Emerging markets	-	8,075	-	8,075	8,053
International equity	-	16,347	-	16,347	15,371
Fixed income securities					
U.S. high yield bonds	-	5,263	-	5,263	6,140
Corporate bonds	-	23,528	-	23,528	20,557
Mortgage-backed securities	-	3,441	-	3,441	3,015
International fixed income	-	1,225	-	1,225	2,176
Floating-rate debt instruments	-	2,457	-	2,457	-
Other types of investments					
Real estate	-	-	7,278	7,278	6,746
Receivable for investments sold	2,097	-	-	2,097	-
Payable for investments purchased	(1,727)	-	-	(1,727)	-
Total assets	\$ 373	\$ 115,234	\$ 7,278	\$ 122,885	\$ 111,530

## SUMMARY OF LEVEL 3 PENSION PLAN ACTIVITY

	Fair value, June 30, 2017	Realized gain/(loss)	Unrealized gain/(loss)	Purchases	Sales	Transfers in/(out) of Level 3	Fair value, June 30, 2018
Mortgage-backed securities	\$ 2,985	\$ -	\$ 2	\$ 454	\$ -	\$ (3,441)	\$ -
Real estate	6,746	-	532	-	-	-	7,278
Total Level 3 assets	\$ 9,731	\$ -	\$ 534	\$ 454	\$ -	\$ (3,441)	\$ 7,278



## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

(dollars in thousands)

### POSTRETIREMENT PLAN ASSETS AT FAIR VALUE

	Level 1 fair value	Level 2 fair value	Level 3 fair value	2018 Total	2017 Total
Cash and cash equivalents					
Money market	\$ 1,563	\$ -	\$ -	\$ 1,563	\$ 3,921
Equity securities					
U.S. small cap	-	26,586	-	26,586	25,061
U.S. large cap	-	90,548	-	90,548	82,011
Emerging markets	-	35,464	-	35,464	30,063
International equity	-	55,961	-	55,961	51,544
U.S. REITS	-	6,210	-	6,210	6,609
Fixed income securities					
U.S. high yield bonds	-	15,351	-	15,351	16,084
Corporate bonds	-	44,100	-	44,100	34,740
Emerging markets debt	-	4,150	-	4,150	5,133
Receivable for investments sold	3,649	-	-	3,649	1,928
Payable for investments purchased	(3,648)	-	-	(3,648)	(1,913)
Total assets	\$ 1,564	\$ 278,370	\$ -	\$ 279,934	\$ 255,181

### G. Expected Contributions and Benefit Payments

The expected annual contributions and benefit payments that reflect anticipated service are as follows:

#### EXPECTED CONTRIBUTIONS AND BENEFIT PAYMENTS

	Pension benefits	Other postretirement	
		Employer paid	Government subsidy
University contributions			
2019	\$ 7,000	\$ 25,052	n/a
Future benefit payments			
2019	5,698	21,314	1,817
2020	6,165	23,090	1,999
2021	7,067	24,748	2,183
2022	7,406	26,180	2,386
2023	7,778	27,769	2,602
2024-2028	52,616	168,540	16,767

The Medicare Prescription Drug, Improvement and Modernization Act of 2003 established a prescription drug benefit known as "Medicare Part D" that also established a federal subsidy to sponsors of retiree healthcare benefit plans. The estimated future government subsidy amounts are reflected in the table above.

### H. Contract College Employees

Employees of the Contract Colleges are covered under the New York State pension plans. Contributions to the state retirement system and other employee benefit costs are paid directly by the state. The amounts of direct payments made by the state on behalf of Contract College employees are not currently determinable and are not included in the consolidated financial statements. The University reimburses the state for employee benefit costs on certain salaries, principally those associated with externally sponsored programs. The amounts reimbursed to the state during the fiscal years ended June 30, 2018 and 2017 were \$17,306 and \$16,834, respectively, and were included in operating expenses.

## 7. FUNDS HELD FOR OTHERS

The University, in limited instances, invests funds on behalf of related parties. Independent trustees are responsible for the designation of income distribution. The value of the funds included on the investment line in the consolidated statement of financial position was \$222,006 and \$259,275 for the fiscal years ended June 30, 2018 and 2017, respectively. The University recognizes an offsetting liability for funds held for others, with one adjustment described below.

The New York Hospital-Cornell Medical Center Fund, Inc. ("Center Fund"), which benefits WCM and the New York-Presbyterian Hospital, is the major external organization invested in the University's long-term investment portfolio with assets of \$184,225 and \$174,655 for the fiscal years ended June 30, 2018 and 2017, respectively. WCM holds a significant beneficial interest in the assets of the Center Fund of \$113,811 and \$122,182, for the fiscal years ended June 30, 2018 and 2017, respectively. The liability related to New York-Presbyterian's interest is \$70,414 and \$52,473 for the fiscal years ended June 30, 2018 and 2017, respectively.

The Boyce Thompson Institute for Plant Research ("BTI") is an independent, non-profit organization whose mission is to advance and communicate scientific knowledge in plant biology to improve agriculture, protect the environment, and enhance human health. In 2017, BTI elected to withdraw its assets, with a fair value of \$44,881 as of June 30, 2017 and an offsetting liability on the University's consolidated statement of financial position, from the University's long-term investment portfolio. The withdrawal was completed in July 2017.

## 8. BONDS AND NOTES PAYABLE

### A. General Information

Bonds and notes payable are reported at carrying value, which is the par amount net of unamortized issuance costs, premiums, and discounts. Bonds and notes payable as of June 30 are summarized as follows:

#### SUMMARY OF BONDS AND NOTES PAYABLE

	2018	2017	Interest rates	Final maturity
Dormitory Authority of the State of New York (DASNY)				
Revenue Bond Series				
1990B-fixed rate	\$ 27,870	\$ 31,150	4.50 to 5.00%	2025
2000A-variable rate/monthly	35,355	37,875	1.29 to 2.29	2029
2000B-variable rate/monthly	49,085	52,805	1.29 to 2.29	2030
2004A&B-variable rate/weekly	62,825	65,850	0.74 to 1.79	2033
2008B&C-fixed rate	106,035	109,210	5.00	2037
2009A-fixed rate	261,050	268,155	4.00 to 5.00	2039
2010A-fixed rate	285,000	285,000	4.00 to 5.00	2040
2016A-fixed rate	117,205	121,920	3.00 to 5.00	2035
Tax-exempt commercial paper	52,890	52,890	0.79 to 1.67	2037
Tompkins County Industrial Development Agency (TCIDA)				
2002A-variable rate/monthly	30,365	32,245	1.29 to 2.29	2030
2008A-fixed rate	57,320	59,155	3.00 to 5.00	2037
Empire State Development	1,375	1,500	-	2029
2007A Taxable commercial paper	83,890	83,890	1.15 to 2.10	-
Hudson Cornell Residential JV LLC	96,630	80,949	3.48 to 3.85	2019
Other	6,027	6,271	4.90 to 6.63	2039
Outstanding bonds and notes payable	\$ 1,272,922	\$ 1,288,865		
Unamortized premium and issuance costs	32,729	43,396		
Total bonds and notes payable	\$ 1,305,651	\$ 1,332,261		

Debt and related debt service for borrowings by New York State for the construction and renovation of facilities of the Contract Colleges are not included in the consolidated financial statements because they are not liabilities of the University.

Under the DASNY Revenue Bond Series 1990B and tax-exempt commercial paper notes agreements, these are general obligations of the University and are secured by a pledge of revenue. The University has not granted a pledge of revenue on other debt.



## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

(dollars in thousands)

During the fiscal year ended June 30, 2017, the University redeemed Series 2009 taxable bonds with a maturity date in January 2019. The University incurred a \$18,973 make-whole call premium on the early redemption, reported as non-operating other in the consolidated statement of activities.

Hudson Cornell Tech LLC, a subsidiary of Hudson Cornell Residential JV LLC (see Note 4B), contracted with Wells Fargo Bank, N.A. for a variable-rate building and equipment loan up to \$105,000. The University has consolidated \$96,630 and \$80,949 of debt attributable to the subsidiary at June 30, 2018 and 2017, respectively. The loan is secured by a security interest in the building and equipment.

The University maintains tax-exempt and taxable commercial paper programs. Tax-exempt commercial paper is used to finance qualified capital projects and equipment purchases. Taxable commercial paper is also used for these purposes, and can be used to finance short-term working capital needs. The maximum authorized amount of each commercial paper program is \$200,000.

Scheduled principal and interest payments on bonds and notes for the next five fiscal years and thereafter are shown below:

### ANNUAL DEBT SERVICE REQUIREMENTS

Year	Principal	Interest	Total
2019	\$ 128,984	\$ 45,718	\$ 174,702
2020	33,715	39,947	73,662
2021	35,267	44,916	80,183
2022	36,949	43,460	80,409
2023	38,598	42,014	80,612
Thereafter	999,409	433,551	1,432,960
Total	\$ 1,272,922	\$ 649,606	\$ 1,922,528

The University estimates future interest payments on variable-rate debt based on the Securities Industry and Financial Markets Association (SIFMA) rate for tax-exempt debt and the London Interbank Offered Rates (LIBOR) rate for taxable debt.

### B. Interest-Rate Swaps

The University approved the use of interest-rate swaps to mitigate interest-rate risk in the debt portfolio. Interest-rate swaps are derivative instruments; however, their use by the University is not considered to be hedging activity, based on definitions in generally accepted accounting principles.

Through the use of interest-rate swap agreements, the University is exposed to the risk that counterparties will fail to meet their contractual obligations. To mitigate counterparty risk, the University limits swap exposure for each counterparty. Master agreements with counterparties include netting arrangements that permit the University to net amounts due to the counterparty with amounts due from the counterparty. Utilizing netting arrangements reduces the maximum loss in the event of counterparty default.

The University's swap agreements contain a credit-rating-contingent feature in which the counterparties can request collateral on agreements in net liability positions. At June 30, 2018 and 2017, the University did not have collateral on deposit with any counterparty.

The University's interest-rate swaps are valued as of June 30 by an independent third party that uses the mid-market levels, as of the close of business, to value each agreement. The valuations provided are derived from proprietary models based upon well-recognized financial principles and estimates about relevant future market conditions and the University's credit worthiness. The University's interest-rate swaps are classified as Level 2 in the fair-value hierarchy.

At June 30, 2018, the University had five interest-rate swap agreements to exchange variable-rate cash flows for fixed-rate cash flows without the exchange of the underlying principal amount. Net payments or receipts of the swap agreements are recorded as adjustments to the swap interest and change in value of interest-rate swaps line in the consolidated statement of activities. In all agreements in effect at June 30, 2018, the counterparty pays a variable interest rate equal to a percentage of the one-month LIBOR.

The following table provides detailed information on the interest-rate swaps at June 30, 2018, with comparative fair values for June 30, 2017. The swaps are reported based on notional amount.



## FAIR VALUE OF INTEREST-RATE SWAPS IN STATEMENT OF FINANCIAL POSITION

Location	Notional amount	Interest rate	Termination date	Basis	2018 Level 2 fair value	2017 Level 2 fair value
Swap interest and change in value of interest-rate swaps						
	\$ 32,245	4.52	July 1, 2030	LIBOR	\$ (5,012)	\$ (6,939)
	87,557	3.92	July 1, 2038	LIBOR	(16,131)	(21,289)
	275,000	3.88	July 1, 2040	LIBOR	(79,298)	(95,715)
	188,465	3.48	July 1, 2041	LIBOR	(30,153)	(40,574)
	190,510	3.77	July 1, 2044	LIBOR	(39,819)	(50,735)
Total fair value					\$ (170,413)	\$ (215,252)

**C. Standby Bond Purchase Agreements**

The University has a standby bond purchase agreement with BNY Mellon (expiring January 2019) to purchase the DASNY Series 2004 bonds in the event that these bonds cannot be remarketed. In the event that the bonds cannot be remarketed and the agreement is not otherwise renewed, the University will be required to redeem the bonds or refinance the bonds in a different interest rate mode. In the event that the bonds cannot be remarketed and the University did not redeem, the University will have a current obligation to purchase the bonds tendered.

**D. Lines of Credit**

The University maintains two \$100 million lines of credit with annual expiration dates of January 31 and April 1. As of June 30, 2018 and 2017, the University had not borrowed against either line of credit. The University records the working capital lines of credit activity and outstanding balances as other liabilities in the consolidated statement of financial position.

**9. LEASES**

The University enters into lease agreements for the use of real property, machinery, and equipment. Total operating lease expenses were \$43,227 and \$35,829 for the fiscal years ended June 30, 2018 and 2017, respectively. The future annual minimum lease payments in the following table are payments under operating leases expiring at various dates through June 30, 2068, and payments under capital leases expiring at various dates through September 30, 2051. The capital lease balance is primarily related to building leases for the Breazzano Family Center for Business Education at Ithaca and the Tata Innovation Center at Cornell Tech.

## ANNUAL MINIMUM LEASE PAYMENTS

Year	Capital	Operating
2019	\$ 8,846	\$ 46,430
2020	8,773	45,488
2021	8,669	45,009
2022	8,570	41,277
2023	9,118	39,268
Thereafter	294,990	340,289
Total minimum lease payments	\$ 338,966	\$ 557,761
Less: Amount representing interest	(216,414)	
Present value of net minimum lease payments	\$ 122,552	

## 10. FUNCTIONAL EXPENSES AND STUDENT AID

Total expenses by functional categories for the fiscal years ended June 30 are as follows:

FUNCTIONAL EXPENSES		
	2018	2017
Instruction	\$ 900,894	\$ 872,383
Research	649,322	599,178
Public service	130,017	128,674
Academic support	318,291	293,823
Student services	206,429	174,661
Medical services	1,363,249	1,300,558
Institutional support	434,830	420,409
Enterprises and subsidiaries	282,053	258,834
Total expenses	\$ 4,285,085	\$ 4,048,520

The expenses for operations and maintenance of facilities, depreciation, and interest related to capital projects are allocated to functional categories based on square footage. The amounts allocated for operations and maintenance were approximately \$150,994 and \$150,379 for the fiscal years ended June 30, 2018 and 2017, respectively.

Student financial assistance is shown as a component of instruction expense unless the assistance is for tuition and mandatory fees. If the assistance is for tuition and mandatory fees, the amounts are recorded as scholarship allowance, which reduces tuition revenue. Total financial assistance amounts classified as instruction expense were \$49,394 and \$45,262 for the fiscal years ended June 30, 2018 and 2017, respectively.

Functional expenses include other components of net periodic benefit cost, recorded in nonoperating revenues and expenses, totaling \$13,660 and \$27,188 for the years ended June 30, 2018 and 2017, respectively.

Certain prior-year amounts for Institutional support have been reclassified to Medical services to conform to the current year presentation.

## 11. NET ASSETS

### A. General Information

The University's net assets as of June 30 are as follows:

#### SUMMARY OF NET ASSETS

	Unrestricted	Temporarily restricted	Permanently restricted	2018 Total	2017 Total
Endowment					
True endowment	\$ (12,155)	\$ 1,766,257	\$ 3,173,462	\$ 4,927,564	\$ 4,554,894
Funds functioning as endowment (FFE)	1,422,855	351,752	-	1,774,607	1,780,625
Total true endowment and FFE	\$ 1,410,700	\$ 2,118,009	\$ 3,173,462	\$ 6,702,171	\$ 6,335,519
Funds held by others, perpetual	-	-	169,310	169,310	180,925
Total University endowment	\$ 1,410,700	\$ 2,118,009	\$ 3,342,772	\$ 6,871,481	\$ 6,516,444
Other net assets					
Operations	(246,163)	471,590	-	225,427	139,666
Student loans	9,033	-	50,253	59,286	53,776
Facilities and equipment	2,939,859	103,772	-	3,043,631	2,972,055
Split interest agreements	-	67,455	40,882	108,337	107,731
Funds held by others, other than perpetual	-	29,399	28,951	58,350	52,357
Contributions receivable, net	-	590,791	235,318	826,109	902,846
Long-term accruals	(688,298)	-	-	(688,298)	(720,256)
Total net assets	\$ 3,425,131	\$ 3,381,016	\$ 3,698,176	\$ 10,504,323	\$ 10,024,619



Unrestricted net asset balances for operations are affected primarily by operating activities and strategic decisions to invest expendable balances in funds functioning as endowment and capital projects. Long-term accruals represent longer-term liabilities including the unfunded amount of pension and postretirement benefits, vacation accruals, conditional asset retirement obligations for asbestos remediation, and fair-value adjustment on interest-rate swaps.

## B. Endowment

The University endowment net assets at June 30 were held in support of the following purposes:

### SUMMARY OF ENDOWMENT PURPOSE

	2018	2017
Academic programs and research	\$ 1,966,874	\$ 1,840,470
Financial aid	1,733,832	1,601,140
Professorships	1,447,617	1,362,084
General purpose and other	1,275,690	1,249,398
Facilities support	108,708	103,893
CU Foundation	169,450	178,534
Total true endowment and FFE, end of year	\$ 6,702,171	\$ 6,335,519

Of the endowment assets held at the University, 98 percent was invested in the LTIP at June 30, 2018 and 96 percent at June 30, 2017. The LTIP is a mutual-fund-like vehicle used for investing the University's true endowments, funds functioning as endowment, and other funds that are not expected to be expended for at least five years. The University employs a unit method of accounting for the LTIP. Each participating fund enters into and withdraws from the pooled investment account based on monthly unit fair values. Participation in the LTIP using unrestricted funds requires a minimum investment of one hundred thousand dollars and a commitment of at least five years.

At June 30, 2018, 291 of 7,147 true endowment funds invested in the LTIP had a total historic dollar value of \$150,991 and a fair value of \$138,836, resulting in these endowments being underwater by a total of \$12,155. The University holds significant appreciation on endowments to offset these temporary decreases in value. The University has maintained these true endowment funds at their historical book value.

Changes in the endowment net assets, exclusive of funds held in trust by others, for the fiscal years ended June 30 are presented below:

### SUMMARY OF ENDOWMENT ACTIVITY

	Unrestricted	Temporarily restricted	Permanently restricted	2018 Total	2017 Total
True endowment and FFE, beginning of year	\$ 1,395,479	\$ 1,909,832	\$ 3,030,208	\$ 6,335,519	\$ 5,584,197
Investment return					
Net investment income	12,618	37,578	1	50,197	41,734
Net realized and unrealized gain/(loss)	173,320	417,932	(1,714)	589,538	641,486
Total investment return	\$ 185,938	\$ 455,510	\$ (1,713)	\$ 639,735	\$ 683,220
New gifts	5,703	20,917	115,975	142,595	387,247
Amounts appropriated for expenditure/reinvestment	(78,925)	(234,799)	2,368	(311,356)	(317,054)
Other changes and reclassifications	(97,495)	(33,451)	26,624	(104,322)	(2,091)
Total true endowment and FFE, end of year	\$ 1,410,700	\$ 2,118,009	\$ 3,173,462	\$ 6,702,171	\$ 6,335,519

## 12. SELF-INSURANCE

The University retains self-insurance for property, general liability, student health insurance, and certain health benefits. In addition, the University has an equity interest in a multi-provider captive insurance company for medical malpractice.

### A. Medical Malpractice

The University obtains medical malpractice insurance through MCIC Vermont ("MCIC"). MCIC is a reciprocal risk retention group that provides medical malpractice insurance coverage and risk management services to its subscribers.



# NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

(dollars in thousands)

MCIC is owned by the University, New York-Presbyterian Hospital, and four other institutions of higher education and their respective teaching hospitals. All of WCM's faculty physicians are enrolled in MCIC. The medical malpractice incurred but not reported liability is calculated annually on an actuarial basis.

WCM has recorded medical malpractice liabilities of \$170,633 and \$151,006 at June 30, 2018 and 2017, respectively, as other liabilities in the consolidated statement of financial position. In addition, WCM maintains a reinsurance program with MCIC with anticipated recoveries of \$122,351 and \$103,726, respectively, recorded as accounts receivable (Note 2A).

## B. Student Health Plan

The University has established a self-funded student health plan under Section 1124 of the New York State Insurance Law ("NYSIL"). The Student Health Plan ("SHP") provides health insurance coverage to students at the University's Ithaca-based campuses. The table below presents a summary of SHP operations occurring during the University's fiscal years ended June 30.

### SUMMARY OF STUDENT HEALTH PLAN OPERATIONS

	July 1 - July 31 (prior plan year)	August 1 - June 30 (current plan year)	2018 Fiscal year total	July 1 - August 16 (prior plan year)	August 17 - June 30 (current plan year)	2017 Fiscal year total
Total premium revenue	\$ 2,475	\$ 29,897	\$ 32,372	\$ 3,693	\$ 26,965	\$ 30,658
Expenses						
Medical and prescription drug expense	2,819	21,000	23,819	2,976	14,264	17,240
Health center capitation	523	5,847	6,370	786	5,299	6,085
Administrative fees	381	3,240	3,621	82	2,387	2,469
Total expenses	\$ 3,723	\$ 30,087	\$ 33,810	\$ 3,844	\$ 21,950	\$ 25,794
Net income from health plan operations	\$ (1,248)	\$ (190)	\$ (1,438)	\$ (151)	\$ 5,015	\$ 4,864

The University has established reserves with the amounts necessary to satisfy obligations of the plan. Based on an analysis and recommendation of a qualified actuary, and with the approval of New York State, the reserve for medical claims incurred but not reported ("IBNR") and claims reported but not paid ("RBNP") is maintained at an amount not less than 14.5 percent of expected medical claims and 5 percent of expected pharmacy drug claims. In addition, a separate contingency reserve has been established for the purpose of satisfying unexpected obligations in the event of termination of the plan. The contingency reserve is maintained at an amount not less than 5 percent of the total current plan year premiums and is invested in the University's endowment. NYS requires that the assets of the contingency reserve consist of certain investments of the types specified in Section 1404 of NYSIL. The specified types of investments include U.S. government securities categorized in fair-value hierarchy Level 1, of which the University holds \$109,562 and \$42,897 in its investment portfolio as of June 30, 2018 and 2017, respectively (Note 3B). Premium revenue is billed in advance of the plan year (unearned) and recognized as revenue on a monthly basis as coverage is provided. The changes in the unearned premiums and SHP reserves during the fiscal years ended June 30 are presented below.

### SUMMARY OF STUDENT HEALTH PLAN UNEARNED PREMIUMS

	2018		2017	
	Unearned premiums		Unearned premiums	
	2016-2017 plan year	2017-2018 plan year	2015-2016 plan year	2016-2017 plan year
Balance as of July 1	\$ 2,270	\$ -	\$ 3,625	\$ -
Balance as of June 30	-	2,764	-	2,270
Net change	\$ (2,270)	\$ 2,764	\$ (3,625)	\$ 2,270

### SUMMARY OF STUDENT HEALTH PLAN RESERVES

	IBNR/RBNP reserve		Contingency reserve	
	2018	2017	2018	2017
Balance as of July 1	\$ 3,203	\$ 2,500	\$ 1,723	\$ 1,547
Balance as of June 30	3,275	3,203	1,863	1,723
Net change	\$ 72	\$ 703	\$ 140	\$ 176

### **13. CONTINGENT LIABILITIES**

The University is a defendant in various legal actions, some for substantial monetary amounts, that arise out of the normal course of its operations. Although the final outcome of the actions cannot be foreseen, the University's administration is of the opinion that eventual liability, if any, will not have a material effect on the University's financial position.

### **14. SUBSEQUENT EVENTS**

In August 2018, the University issued \$150 million taxable 30-year fixed-rate debt to finance capital projects. Based on the University's evaluation of subsequent events through November 1, 2018, the date on which the consolidated financial statements were issued, there were no other events with material impact on the University's consolidated financial statements.

# Cornell University

## Schedule of Expenditures of Federal Awards

### Year Ended June 30, 2018

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
<b>Student Financial Assistance Cluster</b>								
<b>Department of Education</b>								
Federal Work-Study Program	84.033		\$ 3,346,882	\$ -	-	-	3,346,882	-
Federal Supplemental Educational Opportunity Grants	84.007		2,699,856	-	-	-	2,699,856	-
Federal Perkins Loan Program - New Loans Issued in 2018	84.038		750,494	-	-	-	750,494	-
Federal Perkins Loan Program - Administrative Cost Allowance	84.038		345,000	-	-	-	345,000	-
Federal Perkins Loan Program - Outstanding Loans as of July 1, 2017	84.038		43,944,885	-	-	-	43,944,885	-
Federal Pell Grant Program	84.063		11,438,921	-	-	-	11,438,921	-
Federal Direct Student Loans-PLUS	84.268		53,869,954	-	-	-	53,869,954	-
Federal Direct Student Loans-Subsidized	84.268		15,096,243	-	-	-	15,096,243	-
Federal Direct Student Loans-Unsubsidized	84.268		46,895,250	-	-	-	46,895,250	-
<b>Department of Education Total</b>			<u>178,387,485</u>	<u>-</u>			<u>178,387,485</u>	<u>-</u>
<b>Department of Health and Human Services</b>								
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students - New Loans Issued in 2018	93.342		729,247	-	-	-	729,247	-
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students - Outstanding Loans as of July 1, 2017	93.342		5,176,147	-	-	-	5,176,147	-
<b>Department of Health and Human Services Total</b>			<u>5,905,394</u>	<u>-</u>			<u>5,905,394</u>	<u>-</u>
<b>Student Financial Assistance Cluster Total</b>			<u>184,292,879</u>	<u>-</u>			<u>184,292,879</u>	<u>-</u>
<b>Research &amp; Development Cluster</b>								
<b>Department of Agriculture</b>								
National Institute of Food and Agriculture, Other	10.RD	83846	-	8	University Of Minnesota	83846	8	-
Agriculture Marketing Service, Other	10.RD	SCB15066	-	153,546	Center For Produce Safety	SCB15066	153,546	-
Agriculture Marketing Service, Other	10.RD	SCG 16 010	-	46,035	New York Farm Viability Institute	SCG 16 010	46,035	5,401
<b>Agricultural Marketing Service</b>								
Federal-State Marketing Improvement Program	10.156		22,956	-	-	-	22,956	-
Inspection Grading and Standardization	10.162		526,394	-	-	-	526,394	-
Specialty Crop Block Grant Program - Farm Bill	10.170		-	147,969	Center For Produce Safety	16-SCBGP-CA-0035	147,969	65,270
Specialty Crop Block Grant Program - Farm Bill	10.170		-	52,333	Center For Produce Safety	USDA-AMS-TM-SCBGP-G-17-003	52,333	-
Specialty Crop Block Grant Program - Farm Bill	10.170		-	116,444	New York Farm Viability Institute	AM170100XXXXG006	116,444	-
Specialty Crop Block Grant Program - Farm Bill	10.170		-	21,638	New York Farm Viability Institute	SCB 15 003	21,638	-
Specialty Crop Block Grant Program - Farm Bill	10.170		-	54,751	New York Farm Viability Institute	SCG 15 002	54,751	-
Specialty Crop Block Grant Program - Farm Bill	10.170		-	36,048	New York Farm Viability Institute	SCG 15 012	36,048	-
Specialty Crop Block Grant Program - Farm Bill	10.170		-	32,509	New York Farm Viability Institute	SCG 15 015	32,509	4,532
Specialty Crop Block Grant Program - Farm Bill	10.170		-	35,748	New York Farm Viability Institute	SCG 15 020	35,748	-
Specialty Crop Block Grant Program - Farm Bill	10.170		-	40,570	New York Farm Viability Institute	SCG 16 004	40,570	-
Specialty Crop Block Grant Program - Farm Bill	10.170		-	70,866	New York Farm Viability Institute	SCG 16 008	70,866	-
Specialty Crop Block Grant Program - Farm Bill	10.170		-	34,684	New York Farm Viability Institute	SCG 16 011	34,684	-
Specialty Crop Block Grant Program - Farm Bill	10.170		-	23,467	New York Farm Viability Institute	SCG 16 012	23,467	-
Specialty Crop Block Grant Program - Farm Bill	10.170		-	71,967	NYS Dept of Ag & Markets	14-SCBGP-NY-0036	71,967	-
Specialty Crop Block Grant Program - Farm Bill	10.170		-	60,260	NYS Dept of Ag & Markets	16SCBGPNY0030	60,260	-
Specialty Crop Block Grant Program - Farm Bill	10.170		-	219,416	NYS Dept of Ag & Markets	16-SCCM-NY-0002	219,416	46,297
<b>Agricultural Marketing Service Subtotal</b>			<u>549,350</u>	<u>1,018,670</u>			<u>1,568,020</u>	<u>116,099</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.



# Cornell University

## Schedule of Expenditures of Federal Awards

### Year Ended June 30, 2018

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
<b>Agricultural Research Service</b>								
Agricultural Research Basic and Applied Research	10.001		3,029,492	-	-	-	3,029,492	-
Agricultural Research Basic and Applied Research	10.001		-	14,855	U.S. Highbush Blueberry Council	78936	14,855	-
<b>Agricultural Research Service Subtotal</b>			<b>3,029,492</b>	<b>14,855</b>			<b>3,044,347</b>	<b>-</b>
<b>Animal and Plant Health Inspection Service</b>								
Plant and Animal Disease, Pest Control, and Animal Care	10.025		587,940	-	-	-	587,940	45
Plant and Animal Disease, Pest Control, and Animal Care	10.025		-	100,481	American Public Gardens Association	16-8100-1519-CA	100,481	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025		-	763,055	NYS Dept of Ag & Markets	16-8236-0245-CA	763,055	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025		-	15,722	NYS Dept of Ag & Markets	16-8236-0857-CA	15,722	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025		-	62,185	NYS Dept of Ag & Markets	AP17PPQFO000C460	62,185	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025		-	3,426	Rutgers, The State University of New Jersey	1681300270CA	3,426	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025		-	4,066	Rutgers, The State University of New Jersey	16-8130-0274-CA	4,066	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025		-	7,991	Virginia Polytechnic Institute & State University	AP17PPQS&T00C094	7,991	-
<b>Animal and Plant Health Inspection Service Subtotal</b>			<b>587,940</b>	<b>956,926</b>			<b>1,544,866</b>	<b>45</b>
<b>Economic Research Service</b>								
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250		50,839	-	-	-	50,839	-
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250		-	23,335	University of Delaware	59-6000-4-0064	23,335	-
Consumer Data and Nutrition Research	10.253		948,333	-	-	-	948,333	63,929
Consumer Data and Nutrition Research	10.253		-	7,474	Duke University	59-5000-4-0062	7,474	-
<b>Economic Research Service Subtotal</b>			<b>999,172</b>	<b>30,809</b>			<b>1,029,981</b>	<b>63,929</b>
<b>Foreign Agricultural Service</b>								
Norman E. Borlaug International Agricultural Science and Technology Fellowship	10.777		33,647	-	-	-	33,647	-
<b>Foreign Agricultural Service Subtotal</b>			<b>33,647</b>	<b>-</b>			<b>33,647</b>	<b>-</b>
<b>Forest Service</b>								
Forestry Research	10.652		52,589	-	-	-	52,589	-
Forest Health Protection	10.680		97,526	-	-	-	97,526	375
Forest Health Protection	10.680		-	14,574	The Gypsy Moth Slow The Spread Foundation Inc.	15-DG-11420004-034-4	14,574	-
National Fish and Wildlife Foundation	10.683		-	28,136	National Fish And Wildlife Foundation	15-CA-11132422-241	28,136	-
Partnership Agreements	10.699		14,250	-	-	-	14,250	-
<b>Forest Service Subtotal</b>			<b>164,365</b>	<b>42,710</b>			<b>207,075</b>	<b>375</b>
<b>National Institute of Food and Agriculture</b>								
Grants for Agricultural Research, Special Research Grants	10.200		235,337	-	-	-	235,337	23,260
Grants for Agricultural Research, Special Research Grants	10.200		-	420	Colorado State University	1499-UVMRP	420	-
Grants for Agricultural Research, Special Research Grants	10.200		-	688	University Of Maine	2015-34141-23964	688	-
Grants for Agricultural Research, Special Research Grants	10.200		-	119,589	University Of Maine	2016-34141-25708	119,589	-
Grants for Agricultural Research, Special Research Grants	10.200		-	45,532	University Of Maryland College Park	2016-38500-25754	45,532	-
Cooperative Forestry Research	10.202		205,987	-	-	-	205,987	-
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203		7,222,468	-	-	-	7,222,468	-
Animal Health and Disease Research	10.207		118,899	-	-	-	118,899	-
Higher Education - Graduate Fellowships Grant Program	10.210		108	-	-	-	108	-
Small Business Innovation Research	10.212		125	-	-	-	125	-

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

# Cornell University

## Schedule of Expenditures of Federal Awards

### Year Ended June 30, 2018

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
Small Business Innovation Research	10.212		-	22,134	Florapulse Co.	2017-33610-26741	22,134	-
Small Business Innovation Research	10.212		-	55,028	I2 Air Fluid Innovations	72938	55,028	-
Small Business Innovation Research	10.212		-	19,992	Zymtrionix Catalytic Systems, Inc.	2017-33610-26746	19,992	-
Sustainable Agriculture Research and Education	10.215		-	3,023	Farmers Market Federation Of New York	84877	3,023	-
Sustainable Agriculture Research and Education	10.215		-	44,529	University Of Maryland College Park	2015-38640-23777	44,529	-
Sustainable Agriculture Research and Education	10.215		-	2,814	University Of Maryland College Park	LNE18-366-32231/2017-38640-2	2,814	-
Sustainable Agriculture Research and Education	10.215		-	2,908	University Of Vermont	2013-38640-20895	2,908	-
Sustainable Agriculture Research and Education	10.215		-	28,077	University Of Vermont	2014-38640-22161	28,077	-
Sustainable Agriculture Research and Education	10.215		-	43,657	University Of Vermont	2015-38640-23777	43,657	-
Sustainable Agriculture Research and Education	10.215		-	95,346	University Of Vermont	2016-38640-25380	95,346	-
Higher Education - Institution Challenge Grants Program	10.217		303,020	-	-	-	303,020	49,184
Biotechnology Risk Assessment Research	10.219		94,623	-	-	-	94,623	-
Higher Education - Multicultural Scholars Grant Program	10.220		(22,175)	-	-	-	(22,175)	-
Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants	10.226		35,860	-	-	-	35,860	30,160
Integrated Programs	10.303		264,064	-	-	-	264,064	46,539
Homeland Security Agricultural	10.304		531,820	-	-	-	531,820	225,832
Organic Agriculture Research and Extension Initiative	10.307		1,343,356	-	-	-	1,343,356	596,316
Organic Agriculture Research and Extension Initiative	10.307		-	84,451	Oregon State University	2014-51300-22223	84,451	-
Organic Agriculture Research and Extension Initiative	10.307		-	58,877	Oregon State University	2017-51300-26809	58,877	-
Organic Agriculture Research and Extension Initiative	10.307		-	47,096	Washington State University	2015-51300-24155	47,096	-
Organic Agriculture Research and Extension Initiative	10.307		-	28,840	West Virginia University Research Corporation	2012-51300-20320	28,840	-
Specialty Crop Research Initiative	10.309		5,238,171	-	-	-	5,238,171	2,953,658
Specialty Crop Research Initiative	10.309		-	13,230	Michigan State University	2014-51181-22380	13,230	-
Specialty Crop Research Initiative	10.309		-	32,138	Michigan State University	2014-51181-23378	32,138	-
Specialty Crop Research Initiative	10.309		-	91,057	Michigan State University	2015-51181-24285	91,057	-
Specialty Crop Research Initiative	10.309		-	196,992	North Carolina State University	2015-51181-24252	196,992	-
Specialty Crop Research Initiative	10.309		-	155,386	North Carolina State University	2016-51181-25409	155,386	-
Specialty Crop Research Initiative	10.309		-	83,953	University Of California Riverside	2017-70016-26053	83,953	-
Specialty Crop Research Initiative	10.309		-	33,425	University Of Florida	2014-51181-22377	33,425	-
Specialty Crop Research Initiative	10.309		-	88,971	University Of Florida	2015-51181-24312	88,971	-
Specialty Crop Research Initiative	10.309		-	74,712	Washington State University	2014-51181-22381	74,712	18,341
Agriculture and Food Research Initiative (AFRI)	10.310		8,214,150	-	-	-	8,214,150	1,256,391
Agriculture and Food Research Initiative (AFRI)	10.310		-	17,235	Archbold Expeditions	2016-67019-24988	17,235	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	39,935	Arizona State University	2016-67023-24809	39,935	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	53,875	Boyce Thompson Institute	2015-67013-23281	53,875	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	29,200	Colorado State University	2013-68004-25322	29,200	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	98,425	Michigan State University	2016-68004-24931	98,425	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	3,976	Montana State Univ	2015-68006-22850	3,976	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	12,544	Ohio State University	2014-67013-22410	12,544	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	5,557	Pennsylvania State Univ	2011-68004-30057	5,557	-

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

# Cornell University

## Schedule of Expenditures of Federal Awards

### Year Ended June 30, 2018

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
Agriculture and Food Research Initiative (AFRI)	10.310		-	16,773	Pennsylvania State Univ	2012-68005-19703	16,773	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	32,173	Pennsylvania State Univ	2014-67019-21636	32,173	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	5,576	Pennsylvania State Univ	2015-87015-23177	5,576	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	65,115	Pennsylvania State Univ	2017-67013-26258	65,115	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	28,330	Pennsylvania State Univ	2018-67023-27646	28,330	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	327,943	Rockefeller University	2016-67015-24765	327,943	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	38,950	Texas A&M University	2016-67015-24923	38,950	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	7,774	Texas A&M University	2016-68003-24607	7,774	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	47,557	Tufts University	2016-68006-24744	47,557	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	97,335	U Of Georgia Research Foundation	2016-67013-24608	97,335	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	78,130	University Of Buffalo	2016-68003-24601	78,130	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	23,246	University Of California Davis	2012-68004-20166	23,246	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	5,193	University Of California Davis	2016-67023-24902	5,193	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	129,870	University Of California Davis	2017-67007-25939	129,870	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	27,271	University Of California, San Diego	2015-67013-23006	27,271	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	4,971	University Of Idaho	2015-69004-23634	4,971	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	139,328	University Of Massachusetts Amherst	2013-67017-21273	139,328	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	9,512	University Of Massachusetts Amherst	2015-68006-23110	9,512	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	109,140	University Of Missouri	2016-57019-25278	109,140	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	10,127	University Of Nebraska	2013-67015-21239	10,127	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	46,041	University Of New Hampshire	2013-67014-21318	46,041	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	18,383	University Of Notre Dame	2015-67013-23289	18,383	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	92,231	University Of Wisconsin Madison	2013-68002-20525	92,231	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	19,979	University Of Wyoming	2011-68004-30074	19,979	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	99,617	Virginia Polytechnic Institute & State University	2015-67003-23485	99,617	-
Beginning Farmer and Rancher Development Program	10.311		321,721	-	-	-	321,721	28,000
Farm Business Management and Benchmarking Competitive Grants Program	10.319		64,465	-	-	-	64,465	23,936
Farm Business Management and Benchmarking Competitive Grants Program	10.319		-	1,814	Ohio State University	2.01739E+13	1,814	-
Sun Grant Program	10.320		-	132,411	Pennsylvania State Univ	2014-38502-22598	132,411	-
National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program	10.328		4,089	-	-	-	4,089	2,863
Crop Protection and Pest Management Competitive Grants Program	10.329		322,261	-	-	-	322,261	49,935
Crop Protection and Pest Management Competitive Grants Program	10.329		-	35,371	Rutgers, The State University of New Jersey	2015-70006-24152	35,371	-
Crop Protection and Pest Management Competitive Grants Program	10.329		-	3,438	University Of Florida	2015-70006-24165	3,438	-
Crop Protection and Pest Management Competitive Grants Program	10.329		-	10,681	University Of Maryland College Park	2015-70006-24277	10,681	-
Crop Protection and Pest Management Competitive Grants Program	10.329		-	2,568	University Of Vermont	2014-70006-22484	2,568	-
Crop Protection and Pest Management Competitive Grants Program	10.329		-	21,835	University Of Vermont	2016-70006-25830	21,835	-
Alfalfa and Forage Research Program	10.330		21,379	-	-	-	21,379	17,488
Alfalfa and Forage Research Program	10.330		-	10,384	University Of California Davis	2014-70005-22552	10,384	-
Cooperative Extension Service	10.500		391,674	-	-	-	391,674	9,919
<b>National Institute of Food and Agriculture Subtotal</b>			<b>24,911,402</b>	<b>3,432,679</b>			<b>28,344,081</b>	<b>5,331,822</b>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.



# Cornell University

## Schedule of Expenditures of Federal Awards

### Year Ended June 30, 2018

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
<b>Natural Resources Conservation Service</b>								
Soil and Water Conservation	10.902		-	49,045	IUP Research Institute	68-3A75-17-337	49,045	-
Soil and Water Conservation	10.902		-	3,074	IUP Research Institute	68-7482-15-501	3,074	-
Soil Survey	10.903		42,622	-	-	-	42,622	-
Environmental Quality Incentives Program	10.912		362,168	-	-	-	362,168	74,146
Environmental Quality Incentives Program	10.912		-	35,360	Pennsylvania State Univ	69-2D37-18-007	35,360	-
<b>Natural Resources Conservation Service Subtotal</b>			404,790	87,479			492,269	74,146
<b>Departmental Management</b>								
Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	10.443		-	7,020	Center For Transformative Action	AO172501X443G007	7,020	-
<b>The Office of the Chief Economist</b>								
Agricultural Market and Economic Research	10.290		49,284	-	-	-	49,284	-
<b>Department of Agriculture Total</b>			30,729,442	5,790,737			36,520,179	5,591,817
<b>Department of Commerce</b>								
Department of Commerce, Other	11.RD	83864	-	1,657	New York Sea Grant Institute, Stony Brook	83864	1,657	-
Department of Commerce, Other	11.RD	83872	-	18,064	New York Sea Grant Institute, Stony Brook	83872	18,064	-
<b>National Institute of Standards and Technology (NIST)</b>								
Measurement and Engineering Research and Standards	11.609		663,220	-	-	-	663,220	-
<b>National Oceanic and Atmospheric Administration (NOAA)</b>								
Sea Grant Support	11.417		-	258,843	New York Sea Grant Institute, Stony Brook	NA14OAR4170069	258,843	-
Sea Grant Support	11.417		-	73,202	Woods Hole Oceanographic Institute	NA14OAR4170074	73,202	-
Climate and Atmospheric Research	11.431		80,512	-	-	-	80,512	-
Climate and Atmospheric Research	11.431		-	10,866	Columbia University	NA15OAR4310147	10,866	-
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432		-	20,568	Woods Hole Oceanographic Institute	NA14OAR4320158	20,568	-
<b>National Oceanic and Atmospheric Administration (NOAA) Subtotal</b>			80,512	363,479			443,991	-
<b>Department of Commerce Total</b>			743,732	383,200			1,126,932	-
<b>Department of Defense</b>								
Advanced Research Projects Agency, Other	12.RD	HR001118C0014	230,843	-	-	-	230,843	-
Department of Defense, Other	12.RD	87073	64	-	-	-	64	-
Department of Defense, Other	12.RD	20174-17042800006	-	268,167	University Of Memphis	20174-17042800006	268,167	-
Department of Defense, Other	12.RD	D16PC00003	-	489,476	Baylor College Of Medicine	D16PC00003	489,476	-
Department of Defense, Other	12.RD	FA8650-14-C-7402	-	58,530	Honeywell Inc	FA8650-14-C-7402	58,530	-
Department of Defense, Other	12.RD	FA8651-16-D-0311	-	93,071	University Of Dayton	FA8651-16-D-0311	93,071	-
Department of Defense, Other	12.RD	FA8702-15-D-0001	-	159,482	Lincoln Lab, Mit	FA8702-15-D-0001	159,482	-
Department of Defense, Other	12.RD	GSO4TO9DBC00 17	-	14,775	Engility LLC	GSO4TO9DBC00 17	14,775	-
Department of Defense, Other	12.RD	HDTRA1-13-C-0003	-	219,102	Fllr Systems	HDTRA1-13-C-0003	219,102	-
Department of Defense, Other	12.RD	HR0011-18-C0049	-	57,944	Applied Physics Laboratory	HR0011-18-C0049	57,944	-
Department of Defense, Other	12.RD	N66001-12-C-2009	793,203	-	-	-	793,203	-
Department of Defense, Other	12.RD	N6833518C0217	-	7,074	Weidlinger Technology Ventures Llc	N6833518C0217	7,074	-
Department of Defense, Other	12.RD	W15QKN17C0005	-	55,221	Lionano Inc.	W15QKN17C0005	55,221	-
Department of Defense, Other	12.RD	W81XWH-17-C-0176	-	2,390	Vitascan Technologies Inc.	W81XWH-17-C-0176	2,390	-

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# Cornell University

## Schedule of Expenditures of Federal Awards

### Year Ended June 30, 2018

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
Department of Defense, Other	12.RD	W911NF-09-2-0053	-	115,346	Raytheon Company	W911NF-09-2-0053	115,346	-
Department of Defense, Other	12.RD	W911NF-14-C-0089	-	275,386	Raytheon Company	W911NF-14-C-0089	275,386	-
Department of Defense, Other	12.RD	W911NF-14-C-0113	-	(165,000)	Applied Optronics	W911NF-14-C-0113	(165,000)	-
Department of Defense, Other	12.RD	W911NF-15-C-0236	-	115,458	International Business Machines	W911NF-15-C-0236	115,458	-
Department of Defense, Other	12.RD	W911QY-15-C-0026	-	133,619	University Of California, Santa Barbara	W911QY-15-C-0026	133,619	-
Department of Defense, Other	12.RD	W912HQ-12-C-0073	-	(914)	University Of Notre Dame	W912HQ-12-C-0073	(914)	-
Department of Defense, Other	12.RD	W912HQ18C0052	21,703	-	-	-	21,703	-
<b>Advanced Research Projects Agency</b>								
Research and Technology Development	12.910		1,948,435	-	-	-	1,948,435	91,340
Research and Technology Development	12.910		-	2,671	Princeton University	FA8650-18-2-7852	2,671	-
Research and Technology Development	12.910		-	10,320	Raytheon Company	HR0011-14-C-0009	10,320	-
Research and Technology Development	12.910		-	111,998	Sydr Instruments	HDTRA118C0002	111,998	-
Research and Technology Development	12.910		-	132,162	Teledyne Scientific And Imaging, Llc	FA8650-18-C-7807	132,162	-
Research and Technology Development	12.910		-	50,000	UES Inc.	FA8650-16-D-5403	50,000	-
Research and Technology Development	12.910		-	82,358	University Of California Berkeley	N66001-15-C-4066	82,358	-
Research and Technology Development	12.910		-	22,680	University Of California, San Diego	HR0011-16-C-0037	22,680	-
Research and Technology Development	12.910		-	10,794	University Of Chicago	HR0011-18-2-0024	10,794	-
Research and Technology Development	12.910		-	72,742	University Of Illinois At Urbana-Champaign	2013-MA-2385	72,742	-
Research and Technology Development	12.910		-	48,425	University Of Notre Dame	2013-MA-2383	48,425	-
Research and Technology Development	12.910		-	3,703	Virginia Polytechnic Institute & State University	DJ7AC00003	3,703	-
<b>Advanced Research Projects Agency Subtotal</b>			1,948,435	547,853			2,496,288	91,340
<b>Defense Threat Reduction Agency</b>								
Scientific Research - Combating Weapons of Mass Destruction	12.351		-	455,885	Northwestern University	HDTRA1-15-1-0052	455,885	-
Scientific Research - Combating Weapons of Mass Destruction	12.351		-	44,230	University Of Maryland College Park	HDTRA1-13-1-0037	44,230	-
<b>Defense Threat Reduction Agency Subtotal</b>			-	500,115			500,115	-
<b>Department of the Air Force, Materiel Command</b>								
Air Force Defense Research Sciences Program	12.800		5,571,215	-	-	-	5,571,215	913,406
Air Force Defense Research Sciences Program	12.800		-	46,892	Emory University	FA9550-18-1-0420	46,892	-
Air Force Defense Research Sciences Program	12.800		-	83,729	California Institute Of Technology	FA9550-18-1-0095	83,729	-
Air Force Defense Research Sciences Program	12.800		-	291,517	Massachusetts Institute Of Technology	FA9550-15-1-0038	291,517	-
Air Force Defense Research Sciences Program	12.800		-	62,474	Princeton University	FA9550-16-1-0046	62,474	-
Air Force Defense Research Sciences Program	12.800		-	17,762	University Of Texas At Austin	FA9550-15-1-0075	17,762	-
<b>Department of the Air Force, Materiel Command Subtotal</b>			5,571,215	502,374			6,073,589	913,406
<b>Department of the Army, Office of the Chief of Engineers</b>								
Aquatic Plant Control	12.100		-	70,635	University Of Hawaii	W912HQ-14-C-0017	70,635	-
<b>Department of the Navy, Office of the Chief of Naval Research</b>								
Basic and Applied Scientific Research	12.300		7,581,012	-	-	-	7,581,012	2,153,655
Basic and Applied Scientific Research	12.300		-	57,198	Duke University	N00014-13-1-0561	57,198	-
Basic and Applied Scientific Research	12.300		-	(34,943)	Georgia State University	N00014-13-1-0649	(34,943)	-
Basic and Applied Scientific Research	12.300		-	201,702	Georgia State University	N00014-17-1-2588	201,702	-
Basic and Applied Scientific Research	12.300		-	22,616	International Personnel Protection Inc.	41756-16-C-4511	22,616	-

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

# Cornell University

## Schedule of Expenditures of Federal Awards

### Year Ended June 30, 2018

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
Basic and Applied Scientific Research	12.300		-	8,943	New York University	FA8750-14-2-0236	8,943	-
Basic and Applied Scientific Research	12.300		-	34,207	Oregon State University	N00014-15-1-2297	34,207	-
Basic and Applied Scientific Research	12.300		-	61,780	San Diego State University Research Foundation	N00014-17-1-2867	61,780	-
Basic and Applied Scientific Research	12.300		-	182,011	Stanford University	N00014-14-1-0551	182,011	-
Basic and Applied Scientific Research	12.300		-	16,979	University Of California, Santa Barbara	N00014-16-1-2233	16,979	-
Basic and Applied Scientific Research	12.300		-	180,014	University Of California, Santa Barbara	N00014-16-1-2982	180,014	-
Basic and Applied Scientific Research	12.300		-	23,938	Brain Trauma Foundation	BTW W911QY-12-C-0005	23,938	-
Basic and Applied Scientific Research	12.300		-	74,658	University Of Notre Dame	N00014-16-1-2686	74,658	-
Basic and Applied Scientific Research	12.300		-	38,911	University Of St. Andrews	N00014-15-1-2142	38,911	-
<b>Department of the Navy, Office of the Chief of Naval Research Subtotal</b>			<b>7,581,012</b>	<b>868,014</b>			<b>8,449,026</b>	<b>2,153,655</b>
<b>National Security Agency</b>								
Mathematical Sciences Grants	12.901		25,195	-	-	-	25,195	-
<b>Office of the Secretary of Defense</b>								
Basic, Applied, and Advanced Research in Science and Engineering	12.630		508,184	-	-	-	508,184	-
<b>U.S. Army Materiel Command</b>								
Basic Scientific Research	12.431		4,596,533	-	-	-	4,596,533	1,761,159
Basic Scientific Research	12.431		-	30,895	Georgia Institute Of Technology	W911NF-15-1-0609	30,895	-
Basic Scientific Research	12.431		-	(68,700)	Tufts University	W911F-16-1-0095	(68,700)	-
Basic Scientific Research	12.431		-	220,276	University Of Chicago	W911NF-14-1-0003	220,276	-
Basic Scientific Research	12.431		-	129,344	University Of Pennsylvania	W911NF-12-1-0509	129,344	-
<b>U.S. Army Materiel Command Subtotal</b>			<b>4,596,533</b>	<b>311,815</b>			<b>4,908,348</b>	<b>1,761,159</b>
<b>U.S. Army Medical Command</b>								
Military Medical Research and Development	12.420		7,568,800	-	-	-	7,568,800	371,330
Military Medical Research and Development	12.420		-	42,244	Duke University	W81XWH-17-1-0372-CA1	42,244	-
Military Medical Research and Development	12.420		-	11,222	Memorial Sloan Kettering Cancer Center	W81XWH-16-1-0315-011	11,222	-
Military Medical Research and Development	12.420		-	20,601	New York University	NYU W81XWH15-2-0036	20,601	-
Military Medical Research and Development	12.420		-	105,057	New York University	W81WXH15-2-0036	105,057	-
Military Medical Research and Development	12.420		-	11,017	University Of Michigan	UMich W81XWH-14-1-04	11,017	-
Military Medical Research and Development	12.420		-	13	University Of Southern California	USC WEI1675-1915(LIN	13	-
Military Medical Research and Development	12.420		-	2,643	Memorial Sloan-Kettering Cancer Center	W81XWH-13-1-0199	2,643	-
Military Medical Research and Development	12.420		-	4,515	Cedars Sinai Medical Center	W81XWH-16-1-0397	4,515	-
Military Medical Research and Development	12.420		-	119,988	University Of Alabama - Birmingham	UAB W81XWH-15-1-0705	119,988	31,571
Military Medical Research and Development	12.420		-	418,463	Harvard School Of Public Health	W81XWH-17-PRMRP-FPA	418,463	-
Military Medical Research and Development	12.420		-	23,794	Massachusetts Eye And Ear Infirmary	MEEI #W81XWH-12-2-01	23,794	-
Military Medical Research and Development	12.420		-	(5,156)	University Of California, San Diego	UCSD #W81XWH-12-2-00	(5,156)	-
Military Medical Research and Development	12.420		-	26,257	University Of Vermont & State Agricultural College	UV W81XWH-14-1-0199	26,257	-
<b>U.S. Army Medical Command Subtotal</b>			<b>7,568,800</b>	<b>780,658</b>			<b>8,349,458</b>	<b>402,901</b>
<b>Uniformed Services University Of The Health Sciences</b>								
Uniformed Services University Medical Research Projects	12.750		-	22,817	Henry M. Jackson Foundation	HU0001-15-2-0024	22,817	-
<b>Department of Defense Total</b>			<b>28,845,187</b>	<b>5,503,408</b>			<b>34,348,595</b>	<b>5,322,461</b>
<b>Department of the Interior</b>								
Department of the Interior, Other	15.RD	D17PC00287	-	7,201	General Electric Global Research	D17PC00287	7,201	-

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# Cornell University

## Schedule of Expenditures of Federal Awards

### Year Ended June 30, 2018

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
<b>Bureau of Ocean Energy Management</b>								
Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	15.423		184,750	- -		-	184,750	-
Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	15.423		-	398,926	University Of Maryland Center For Environmental Science	14-17-2241BOEM	398,926	-
<b>Bureau of Ocean Energy Management Subtotal</b>			184,750	398,926			583,676	-
<b>Fish and Wildlife Service</b>								
African Elephant Conservation Fund	15.620		45,231	- -		-	45,231	-
Cooperative Ecosystem Studies Units	15.678		23,500	- -		-	23,500	-
<b>Fish and Wildlife Service Subtotal</b>			68,731	-			68,731	-
<b>National Park Service</b>								
Cooperative Research and Training Programs ; Resources of the National Park System	15.945		155,748	- -		-	155,748	-
<b>U.S. Geological Survey</b>								
Assistance to State Water Resources Research Institutes	15.805		95,606	- -		-	95,606	43,896
Earthquake Hazards Program Assistance	15.807		108,517	- -		-	108,517	-
U.S. Geological Survey Research and Data Collection	15.808		63,775	- -		-	63,775	-
Cooperative Research Units	15.812		121,630	- -		-	121,630	-
National Climate Change and Wildlife Science Center	15.820		278,095	- -		-	278,095	165,343
<b>U.S. Geological Survey Subtotal</b>			667,623	-			667,623	209,239
<b>Department of the Interior Total</b>			1,076,852	406,127			1,482,979	209,239
<b>Department of Justice</b>								
Bureau of Justice Statistics, Other	16.RD	2014-BJ-CX-K043	44,992	- -		-	44,992	-
<b>National Institute Of Justice</b>								
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		86,465	- -		-	86,465	-
<b>Department of Justice Total</b>			131,457	-			131,457	-
<b>Department of Labor</b>								
<b>Departmental Management</b>								
Department of Labor Chief Evaluation Office	17.791		215,637	- -		-	215,637	-
<b>Department of Transportation</b>								
<b>Office of the Secretary (OST) Administration Secretariate</b>								
University Transportation Centers Program	20.701		742,454	- -		-	742,454	304,523
University Transportation Centers Program	20.701		-	14,532	City University Of New York	C030794 & DTRT13-G-UTC32	14,532	-
University Transportation Centers Program	20.701		-	38,946	City University Of New York	DTRT13-G-UTC32	38,946	-
<b>Office of the Secretary (OST) Administration Secretariate Subtotal</b>			742,454	53,478			795,932	304,523
<b>Federal Highway Administration (FHWA)</b>								
Highway Training and Education	20.215		4,047	- -		-	4,047	-
<b>Department of Transportation Total</b>			746,501	53,478			799,979	304,523
<b>National Aeronautics and Space Administration</b>								
National Aeronautics and Space Administration, Other	43.RD	1525402	-	42,763	Jet Propulsion Laboratory	1525402	42,763	-
National Aeronautics and Space Administration, Other	43.RD	1536803	-	23,809	Jet Propulsion Laboratory	1536803	23,809	-
National Aeronautics and Space Administration, Other	43.RD	1565245	-	57,962	Jet Propulsion Laboratory	1565245	57,962	-
National Aeronautics and Space Administration, Other	43.RD	1530822	-	66,632	Applied Physics Laboratory	1530822	66,632	-
National Aeronautics and Space Administration, Other	43.RD	80MSFC18C0034	133,818	- -		-	133,818	64,980

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

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## Schedule of Expenditures of Federal Awards

### Year Ended June 30, 2018

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
National Aeronautics and Space Administration, Other	43.RD	NAS5-26555	-	16,843	Space Telescope Science Inst.	NAS5-26555	16,843	-
National Aeronautics and Space Administration, Other	43.RD	NAS7-03001	-	(736)	Jet Propulsion Laboratory	NAS7-03001	(736)	-
National Aeronautics and Space Administration, Other	43.RD	NM0710846	-	28,406	Jet Propulsion Laboratory	NM0710846	28,406	-
National Aeronautics and Space Administration, Other	43.RD	NM0711123	-	886,710	Jet Propulsion Laboratory	NM0711123	886,710	98,488
National Aeronautics and Space Administration, Other	43.RD	NM071112312	-	258,088	Jet Propulsion Laboratory	NM071112312	258,088	-
National Aeronautics and Space Administration, Other	43.RD	NM0710846	-	153,237	Malin Space Science Systems	NM0710846	153,237	-
National Aeronautics and Space Administration, Other	43.RD	NM0711043	-	(428)	Jet Propulsion Laboratory	NM0711043	(428)	-
National Aeronautics and Space Administration, Other	43.RD	NNG07EK00C	-	5,171	Arizona State University	NNG07EK00C	5,171	-
National Aeronautics and Space Administration, Other	43.RD	NNG17FC90C	813,332	-	-	-	813,332	-
National Aeronautics and Space Administration, Other	43.RD	NNN12AA01C	-	1,406,805	Jet Propulsion Laboratory	NNN12AA01C	1,406,805	624,600
National Aeronautics and Space Administration, Other	43.RD	NNN13D496T	-	70,173	Arizona State University	NNN13D496T	70,173	-
Science	43.001	-	4,126,507	-	-	-	4,126,507	714,985
Science	43.001	-	-	15,826	Applied Physics Laboratory	NNX15AM57G	15,826	-
Science	43.001	-	-	56,563	Dartmouth College	NNX14AH07G	56,563	-
Science	43.001	-	-	72,795	Gats Inc.	NNX14AN51G	72,795	-
Science	43.001	-	-	19,336	Malin Space Science Systems	I6-0693	19,336	-
Science	43.001	-	-	11,091	Smithsonian Astrophysical Observatory	NAS8-03060	11,091	-
Science	43.001	-	-	48,498	Southwest Research Institute	NNM06AA75C	48,498	-
Science	43.001	-	-	142	Texas A&M University	NNX14AD52G	142	-
Science	43.001	-	-	15,277	Universities Space Research Assoc	NNA17BF53C	15,277	-
Science	43.001	-	-	5,662	Universities Space Research Assoc	NNX13AQ46G/NNX12AF24G	5,662	-
Science	43.001	-	-	6,797	University Of Central Florida	NNX17AB62G	6,797	-
Science	43.001	-	-	14,449	University Of Nevada, Las Vegas	80NSSC17K0477	14,449	-
Aeronautics	43.002	-	338,175	-	-	-	338,175	-
Exploration	43.003	-	85,303	-	-	-	85,303	17,907
Space Operations	43.007	-	83,278	-	-	-	83,278	-
Education	43.008	-	896,864	-	-	-	896,864	398,623
Education	43.008	-	-	23,092	Sciencenter	NNX16AM22G	23,092	-
Education	43.008	-	-	18,405	Jet Propulsion Laboratory California Institute Of Technology	NASA 1588230	18,405	-
Cross Agency Support	43.009	-	12,209	-	-	-	12,209	-
Space Technology	43.012	-	601,143	-	-	-	601,143	-
Space Technology	43.012	-	-	766	University Of Louisville	NNX16AC39G	766	-
<b>National Aeronautics and Space Administration Total</b>			<b>7,090,629</b>	<b>3,324,134</b>			<b>10,414,763</b>	<b>1,919,583</b>
<b>National Science Foundation</b>								
National Science Foundation, Other	47.RD	84959	7,004	-	-	-	7,004	-
Engineering Grants	47.041	-	11,260,547	-	-	-	11,260,547	450,410
Engineering Grants	47.041	-	-	181,528	Columbia University	EFMA-1641100	181,528	-
Engineering Grants	47.041	-	-	87,976	Dimensional Energy, Inc.	I720824	87,976	-
Engineering Grants	47.041	-	-	27,155	Florapulse Co.	I721708	27,155	-
Engineering Grants	47.041	-	-	(2,458)	Norfolk State University	DGE-0986188	(2,458)	-

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## Schedule of Expenditures of Federal Awards

### Year Ended June 30, 2018

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
Engineering Grants	47.041		-	118,374	University Of California, Los Angeles	EEC-1160504	118,374	-
Engineering Grants	47.041		-	98,487	University Of Delaware	1331269	98,487	-
Engineering Grants	47.041		-	163,315	University Of Notre Dame	EFRI-1433490	163,315	-
Engineering Grants	47.041		-	66,947	University Of Pennsylvania	EFRI-1331583	66,947	-
Mathematical and Physical Sciences	47.049		45,631,229	-	-	-	45,631,229	2,840,263
Mathematical and Physical Sciences	47.049		-	21,346	Howard University	DMR-1205608	21,346	-
Mathematical and Physical Sciences	47.049		-	26,506	Johns Hopkins University	PHY-1419008	26,506	-
Mathematical and Physical Sciences	47.049		-	27,726	Natl Radio Astronomy Observ	AST-0836064	27,726	21,195
Mathematical and Physical Sciences	47.049		-	17,959	Natl Radio Astronomy Observ	AST-1519126	17,959	-
Mathematical and Physical Sciences	47.049		-	144,094	Pennsylvania State Univ	DMR-1420620	144,094	-
Mathematical and Physical Sciences	47.049		-	87,619	Princeton University	AST-1440226	87,619	-
Mathematical and Physical Sciences	47.049		-	2,419,990	Princeton University	PHY-1624356	2,419,990	387,193
Mathematical and Physical Sciences	47.049		-	859,647	University Of Minnesota	CHE-1413862	859,647	-
Mathematical and Physical Sciences	47.049		-	1,363	University Of Nebraska	PHY-1343486	1,363	-
Mathematical and Physical Sciences	47.049		-	52,078	University Of Southern California	DMS-1748166	52,078	-
Mathematical and Physical Sciences	47.049		-	479,979	University Of Wisconsin Milwaukee	PHY-1430284	479,979	-
Geosciences	47.050		4,454,874	-	-	-	4,454,874	1,837,858
Geosciences	47.050		-	12,674	Boston University	OCE-1260424	12,674	-
Geosciences	47.050		-	43,502	City University Of New York	ICER-1615560	43,502	-
Geosciences	47.050		-	9,300	Columbia University	EAR-1110921	9,300	-
Geosciences	47.050		-	249,244	Pennsylvania State Univ	GEO-1240507	249,244	-
Geosciences	47.050		-	52,906	Stanford University	OCE-1434325	52,906	-
Computer and Information Science and Engineering	47.070		17,419,851	-	-	-	17,419,851	1,743,844
Computer and Information Science and Engineering	47.070		-	8,947	Arizona State University	1320065	8,947	-
Computer and Information Science and Engineering	47.070		-	17,350	Carnegie-Mellon University	1563887	17,350	-
Computer and Information Science and Engineering	47.070		-	4,971	Computing Research Association	1136966	4,971	-
Computer and Information Science and Engineering	47.070		-	45,473	Indiana University	ACI-1445604	45,473	-
Computer and Information Science and Engineering	47.070		-	(3,141)	Massachusetts Institute Of Technology	CCF-1231216	(3,141)	-
Computer and Information Science and Engineering	47.070		-	181,454	Stanford University	IIS-1139161	181,454	-
Computer and Information Science and Engineering	47.070		-	572,386	University Of Illinois At Urbana-Champaign	ACT-1548562	572,386	-
Computer and Information Science and Engineering	47.070		-	22,789	University Of Maryland College Park	1514261	22,789	-
Computer and Information Science and Engineering	47.070		-	68,604	University Of North Carolina Chapel Hill	1639268	68,604	-
Computer and Information Science and Engineering	47.070		-	120,309	University Of North Carolina Chapel Hill	CNS-1330599	120,309	-
Computer and Information Science and Engineering	47.070		-	204,369	University Of Texas At Austin	1663578	204,369	-
Computer and Information Science and Engineering	47.070		-	216,675	University Of Wisconsin Madison	CNS-1330308	216,675	-
Biological Sciences	47.074		17,596,816	-	-	-	17,596,816	4,965,031
Biological Sciences	47.074		-	113,141	Boyce Thompson Institute	1645256	113,141	-
Biological Sciences	47.074		-	44,011	Boyce Thompson Institute	IOS-1354421	44,011	-
Biological Sciences	47.074		-	161,979	Boyce Thompson Institute	IOS-1546625	161,979	-
Biological Sciences	47.074		-	52,004	Boyce Thompson Institute	IOS1653021	52,004	-
Biological Sciences	47.074		-	75,093	Cary Institute Of Ecosystem Studies	1637685	75,093	-

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### Year Ended June 30, 2018

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
Biological Sciences	47.074		-	201,952	Donald Danforth Plant Science Center	IOS-1546882	201,952	-
Biological Sciences	47.074		-	93,014	Kansas State University	1543958	93,014	-
Biological Sciences	47.074		-	54,854	Kansas State University	IOS-1238187	54,854	-
Biological Sciences	47.074		-	90,702	Michigan State University	IOS-1546657	90,702	-
Biological Sciences	47.074		-	101,845	Northwestern University	MCB-1650040	101,845	-
Biological Sciences	47.074		-	14,565	Syracuse University	DEB-1655840	14,565	-
Biological Sciences	47.074		-	18,656	University Of Arizona	IOS-1457092	18,656	-
Biological Sciences	47.074		-	220,786	University Of Buffalo	DBI1231306	220,786	-
Biological Sciences	47.074		-	293,985	University Of California, San Diego	1444507	293,985	-
Biological Sciences	47.074		-	19,187	University Of Delaware	1127076	19,187	-
Biological Sciences	47.074		-	85,953	University Of Missouri	IOS-1456047	85,953	-
Biological Sciences	47.074		-	815	University Of North Carolina Chapel Hill	IOS-1343020	815	-
Biological Sciences	47.074		-	44,264	University Of Wyoming	DEB-1457070	44,264	-
Biological Sciences	47.074		-	20,337	Woods Hole Research Center	EF-1638560	20,337	-
Social, Behavioral, and Economic Sciences	47.075		1,805,317	-	-	-	1,805,317	86,821
Social, Behavioral, and Economic Sciences	47.075		-	29,742	Chief Dull Knife College	BCS-1664462	29,742	-
Social, Behavioral, and Economic Sciences	47.075		-	21,115	George Washington University	CNS-1421373	21,115	-
Social, Behavioral, and Economic Sciences	47.075		-	77,325	University Of California Berkeley	1650589	77,325	-
Social, Behavioral, and Economic Sciences	47.075		-	32,043	University Of Georgia	1727802	32,043	-
Education and Human Resources	47.076		9,925,255	-	-	-	9,925,255	274,700
Education and Human Resources	47.076		-	7,799	Rochester Inst Of Technology	HRD-1127955	7,799	-
Education and Human Resources	47.076		-	79,429	Sciencenter	DRL-1610039	79,429	-
Education and Human Resources	47.076		-	98,425	Stanford University	DUE-1611482	98,425	-
Education and Human Resources	47.076		-	35,982	Syracuse University	1712733	35,982	-
Education and Human Resources	47.076		-	37,470	Syracuse University	HRD-1202480	37,470	-
Education and Human Resources	47.076		-	33,445	Tuskegee University	HRD-1137681	33,445	-
Education and Human Resources	47.076		-	4,906	University Of Maine	1322556	4,906	-
Education and Human Resources	47.076		-	21,368	University Of Rochester	HRD-1649228	21,368	-
Education and Human Resources	47.076		-	6,044	University Of Wisconsin Madison	DUE-1231286	6,044	-
Education and Human Resources	47.076		-	846	Western Kentucky University	DRL-1223908	846	-
Office of International Science and Engineering	47.079		101,079	-	-	-	101,079	-
Office of International Science and Engineering	47.079		-	15,853	CRDF Global	OISE-9531011	15,853	-
Office of Cyberinfrastructure	47.080		-	177,972	University Of Texas At Austin	OCI-1134872	177,972	-
<b>National Science Foundation Total</b>			<b>108,201,972</b>	<b>9,094,350</b>			<b>117,296,322</b>	<b>12,607,315</b>
<b>Environmental Protection Agency</b>								
<i>Office of Research and Development (ORD)</i>								
Science To Achieve Results (STAR) Fellowship Program	66.514		3,162	-	-	-	3,162	-
P3 Award: National Student Design Competition for Sustainability	66.516		22,189	-	-	-	22,189	-
<i>Office of Research and Development (ORD) Subtotal</i>			<b>25,351</b>	<b>-</b>			<b>25,351</b>	<b>-</b>
<i>Office of Water</i>								
Great Lakes Program	66.469		932,755	-	-	-	932,755	265,293

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

# Cornell University

## Schedule of Expenditures of Federal Awards

### Year Ended June 30, 2018

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
Great Lakes Program	66.469		-	46,502	Minnesota Department Of Health	00E01283	46,502	-
Great Lakes Program	66.469		-	97,350	University Of Notre Dame	GL-00E02226	97,350	-
<i>Office of Water Subtotal</i>			932,755	143,852			1,076,607	265,293
<b>Environmental Protection Agency Total</b>			958,106	143,852			1,101,958	265,293
<b>Department of Energy</b>								
Department of Energy, Other	81.RD	65603	-	147,940	Arizona State University	65603	147,940	-
Department of Energy, Other	81.RD	83417	-	47,905	Woods Hole Oceanographic Institute	83417	47,905	-
Department of Energy, Other	81.RD	181649	35,988	-			35,988	-
Department of Energy, Other	81.RD	DE-AC02-05CH11231	-	55,299	Lawrence Berkeley National Laboratory	DE-AC02-05CH11231	55,299	-
Department of Energy, Other	81.RD	DE-AC02-07CH11359	-	114,554	Fermi National Accelerator Laboratory	DE-AC02-07CH11359	114,554	-
Department of Energy, Other	81.RD	DE-AC02-76SF00515	-	66,101	Slac National Accelerator Laboratory	DE-AC02-76SF00515	66,101	-
Department of Energy, Other	81.RD	DE-AC02-98CH10886	-	6,885,423	Brookhaven National Laboratory	DE-AC02-98CH10886	6,885,423	-
Department of Energy, Other	81.RD	DE-AC04-94AL85000	-	12,393	Sandia National Laboratory	DE-AC04-94AL85000	12,393	-
Department of Energy, Other	81.RD	DE-AC05-00OR22725	-	79,700	Ut-Battelle Llc	DE-AC05-00OR22725	79,700	-
Department of Energy, Other	81.RD	DE-AC05-76RL01830	-	19,420	Pacific Northwest National Laboratory	DE-AC05-76RL01830	19,420	-
Department of Energy, Other	81.RD	DE-AC52-07NA27344	-	120,778	Lawrence Livermore National Laboratory	DE-AC52-07NA27344	120,778	-
Department of Energy, Other	81.RD	DE-NA0003525	-	42,902	Sandia National Laboratory	DE-NA0003525	42,902	-
Department of Energy, Other	81.RD	DE-SC0015727	-	60,081	Ultramet	DE-SC0015727	60,081	-
Department of Energy, Other	81.RD	85655	-	7,004	West Virginia University	85655	7,004	-
Office of Science Financial Assistance Program	81.049		6,901,954	-			6,901,954	72,196
Office of Science Financial Assistance Program	81.049		-	82,999	Faraday Technology Inc.	DE-SC0011235	82,999	-
Office of Science Financial Assistance Program	81.049		-	88,702	Faraday Technology Inc.	DE-SC0011342	88,702	-
Office of Science Financial Assistance Program	81.049		-	4,566	Hi Fidelity Genetics	DE-SC0018572	4,566	-
Office of Science Financial Assistance Program	81.049		-	156,260	Iowa State University	DE-SC0016438	156,260	-
Office of Science Financial Assistance Program	81.049		-	1,890	Kitware Inc	DE-SC0011385	1,890	-
Office of Science Financial Assistance Program	81.049		-	55,176	Michigan State University	DE-SC0017883	55,176	-
Office of Science Financial Assistance Program	81.049		-	4,308	Pennsylvania State Univ	26487740-49105-B	4,308	-
Office of Science Financial Assistance Program	81.049		-	15,000	Radiation Monitoring Devices, Inc.	DE-SC0017202	15,000	-
Office of Science Financial Assistance Program	81.049		-	148,086	Stanford University	DE-SC0016162	148,086	-
Office of Science Financial Assistance Program	81.049		-	131,600	Sydor Instruments	DE-SC0013234	131,600	-
Office of Science Financial Assistance Program	81.049		-	68,162	Sydor Instruments	DE-SC0017139	68,162	-
Office of Science Financial Assistance Program	81.049		-	208,696	The Carnegie Institution For Science	DE-SC0001057	208,696	-
Office of Science Financial Assistance Program	81.049		-	64,521	University Of Minnesota	DE-SC0008688	64,521	-
Office of Science Financial Assistance Program	81.049		-	23,145	University Of New Mexico	DE-SC0018370	23,145	-
Office of Science Financial Assistance Program	81.049		-	115,782	University Of Texas At Austin	DE-SC0007889	115,782	-
Conservation Research and Development	81.086		230,445	-			230,445	39,518
Renewable Energy Research and Development	81.087		444,756	-			444,756	20,355
Renewable Energy Research and Development	81.087		-	173	Duke University	DE-EE0007091	173	-
Sewardship Science Grant Program	81.112		2,402,106	-			2,402,106	746,260
Electricity Delivery and Energy Reliability, Research, Development and Analysis	81.122		61,907	-			61,907	25,894
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123		-	25,579	Lawrence Livermore National Laboratory	UoC LLL 181752-01	25,579	-

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

# Cornell University

## Schedule of Expenditures of Federal Awards

### Year Ended June 30, 2018

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
Advanced Research Projects Agency - Energy	81.135		1,518,498	-	-	-	1,518,498	226,346
Advanced Research Projects Agency - Energy	81.135		-	78,661	Eaton (US) LLC	DE-AR0000703	78,661	-
Advanced Research Projects Agency - Energy	81.135		-	96,402	Syracuse University	DE-AR0000526	96,402	-
Advanced Research Projects Agency - Energy	81.135		-	167,943	University Of Illinois At Urbana-Champaign	DE-AR0000598	167,943	-
Advanced Research Projects Agency - Energy	81.135		-	141,181	University Of Illinois At Urbana-Champaign	DE-AR0000661	141,181	-
Advanced Research Projects Agency - Energy	81.135		-	75,509	University Of Illinois At Urbana-Champaign	DE-AR0000714	75,509	-
<b>Department of Energy Total</b>			<b>11,595,654</b>	<b>9,413,841</b>			<b>21,009,495</b>	<b>1,130,569</b>
<b>Department of Education</b>								
<i>Institute of Education Sciences</i>								
Education Research, Development and Dissemination	84.305		220,625	-	-	-	220,625	-
<i>Office of Postsecondary Education</i>								
Overseas Programs - Doctoral Dissertation Research Abroad	84.022		36,114	-	-	-	36,114	-
Graduate Assistance in Areas of National Need	84.200		325,136	-	-	-	325,136	-
<i>Office of Postsecondary Education Subtotal</i>			<b>361,250</b>	<b>-</b>			<b>361,250</b>	<b>-</b>
<i>Office of Special Education and Rehabilitative Services</i>								
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126		-	146,756	NYS Dept Of Education	016-038	146,756	-
Promoting Readiness of Minors in Supplemental Security Income	84.418		-	4,712,533	Research Foundation For Mental Hygiene Inc.	H418P130011	4,712,533	2,364,171
Promoting Readiness of Minors in Supplemental Security Income	84.418		-	5,289	Research Foundation For Mental Hygiene, Inc.	H418P130011	5,289	-
<i>Office of Special Education and Rehabilitative Services Subtotal</i>			<b>-</b>	<b>4,864,578</b>			<b>4,864,578</b>	<b>2,364,171</b>
<b>Department of Education Total</b>			<b>581,875</b>	<b>4,864,578</b>			<b>5,446,453</b>	<b>2,364,171</b>
<b>Department of Health and Human Services</b>								
Administration For Children and Families, Other	93.RD	HHSP233201550076A	250,563	-	-	-	250,563	-
Centers for Disease Control And Prevention, Other	93.RD	200-2016-91970	386,377	-	-	-	386,377	-
Department of Health and Human Services, Other	93.RD	82705	864	-	-	-	864	-
Department of Health and Human Services, Other	93.RD	84830	5,381	-	-	-	5,381	-
National Institutes of Health, Other	93.RD	14-1908	1,311	-	-	-	1,311	-
National Institutes of Health, Other	93.RD	1R44TR001326-01A1	-	167,698	Hesperus LLC	1R44TR001326-01A1	167,698	-
National Institutes of Health, Other	93.RD	80898	242,671	-	-	-	242,671	-
National Institutes of Health, Other	93.RD	HHSN261201700005C	-	200,072	Youv Labs, Inc.	HHSN261201700005C	200,072	-
National Institutes of Health, Other	93.RD	N02CA097024	-	2,623	Culgb Foundation	N02CA097024	2,623	-
National Institutes of Health, Other	93.RD	M38CO0650910-4(G	-	3,990	Inst. For Clinical Research, Inc.	M38CO0650910-4(G	3,990	-
National Institutes of Health, Other	93.RD	HHSN261201	-	72,491	University Of Texas, Md Anderson Center	HHSN261201	72,491	-
<i>Administration for Children and Families</i>								
Social Services Research and Demonstration	93.647		(455)	-	-	-	(455)	-
<i>Administration for Community Living</i>								
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433		601,888	-	-	-	601,888	-
Developmental Disabilities Basic Support and Advocacy Grants	93.630		-	58,513	NYS Developmental Disabilities Planning Council	C024328	58,513	-
Developmental Disabilities Basic Support and Advocacy Grants	93.630		-	17,660	NYS Developmental Disabilities Planning Council	T024332	17,660	-
Elder Abuse Prevention Interventions Program	93.747		-	66,142	Commonwealth Of Massachusetts	90EJGS0009-01-00	66,142	-
<i>Administration for Community Living Subtotal</i>			<b>601,888</b>	<b>142,315</b>			<b>744,203</b>	<b>-</b>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.



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## Schedule of Expenditures of Federal Awards

### Year Ended June 30, 2018

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
<b>Agency for Healthcare Research and Quality</b>								
National Research Service Awards_Health Services Research Training	93.225		459,180	- -		-	459,180	-
Research on Healthcare Costs, Quality and Outcomes	93.226		371,178	- -		-	371,178	-
Research on Healthcare Costs, Quality and Outcomes	93.226		-	20,291	Columbia University	R01HS024915	20,291	-
Research on Healthcare Costs, Quality and Outcomes	93.226		-	34,222	Columbia University	R01HS024262	34,222	-
Research on Healthcare Costs, Quality and Outcomes	93.226		-	127,810	Columbia University	R01HS022903	127,810	-
Research on Healthcare Costs, Quality and Outcomes	93.226		-	1	University Of Pittsburgh	R18HS018167-03	1	-
Research on Healthcare Costs, Quality and Outcomes	93.226		-	35,842	Indiana University: Moa For The Pro	R01HS024556	35,842	-
Research on Healthcare Costs, Quality and Outcomes	93.226		-	27,134	Indiana University: Moa For The Pro	R21HS024717	27,134	-
Research on Healthcare Costs, Quality and Outcomes	93.226		-	11,697	Research Foundation Cuny-Hunter College Brookdale Center	41951-A	11,697	-
Research on Healthcare Costs, Quality and Outcomes	93.226		-	8,508	Albert Einstein College	R01HS024432	8,508	-
Research on Healthcare Costs, Quality and Outcomes	93.226		-	(8,946)	Agency For Healthcare Research And Quali	R21HS024117	(8,946)	-
<b>Agency for Healthcare Research and Quality Subtotal</b>			<b>830,358</b>	<b>256,559</b>			<b>1,086,917</b>	<b>-</b>
<b>Centers for Disease Control and Prevention</b>								
Global AIDS	93.067		-	22,756	Les Centres Gheskio	NU2GGH001924-01	22,756	-
Global AIDS	93.067		-	65,082	Les Centres Gheskio	5 NU2GGH001924-02	65,082	-
Global AIDS	93.067		-	14,078	Les Centres Gheskio	NU2GGH001969-01	14,078	-
Global AIDS	93.067		-	38,715	Les Centres Gheskio	5 NU2GGH001969-02	38,715	-
Chronic Diseases: Research, Control, and Prevention	93.068		224,389	-		-	224,389	55,773
Chronic Diseases: Research, Control, and Prevention	93.068		-	15,476	University Of Alabama - Birmngham	U01DP006302	15,476	-
Blood Disorder Program: Prevention, Surveillance, and Research	93.080		-	7,130	Icahn School Of Medicine At Mount Sinai	ISMMS NU27DD001155-0	7,130	-
Blood Disorder Program: Prevention, Surveillance, and Research	93.080		-	21,566	Icahn School Of Medicine At Mount Sinai	5 U27 DD001155-03-00	21,566	-
Prevention of Disease, Disability, and Death by Infectious Diseases	93.084		534,699	-		-	534,699	299,855
Injury Prevention and Control Research and State and Community Based Programs	93.136		-	267,758	Health Research Inc	IU01CE002834-01	267,758	-
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283		-	228,340	University Of South Carolina	5U01DD001007-05	228,340	205,587
Emerging Infections Programs	93.317		-	54,872	Department Of Health And Human Services	CDC IPA FY17(HUPERT)	54,872	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		-	7,194	Health Research Inc	6NU50CK000423-04-01	7,194	-
<b>Centers for Disease Control and Prevention Subtotal</b>			<b>759,088</b>	<b>742,967</b>			<b>1,502,055</b>	<b>561,215</b>
<b>Centers For Medicare And Medicaid Services</b>								
Health Care Innovation Awards (HCIA)	93.610		-	25,464	Fund For Public Health In New York Inc.	PH CMS331330-03(SHAC	25,464	-
Health Care Innovation Awards (HCIA)	93.610		-	23,124	Fund For Public Health In New York Inc.	5 C1 CMS331330-04	23,124	-
<b>Centers For Medicare And Medicaid Services Subtotal</b>			<b>-</b>	<b>48,588</b>			<b>48,588</b>	<b>-</b>
<b>Food and Drug Administration</b>								
Food and Drug Administration_Research	93.103		1,614,111	- -		-	1,614,111	555,174
Food and Drug Administration Research	93.103		-	19,991	National Farmers Union Foundation	IU01FD0005770	19,991	-
Food and Drug Administration Research	93.103		-	79,278	National Farmers Union Foundation	U01FD0005770	79,278	-
Food and Drug Administration Research	93.103		-	11,295	University Of Vermont	R01FD0005686	11,295	-
Food and Drug Administration_Research	93.103		-	(10)	Pennsylvania State University	R01FD0003410	(10)	-
<b>Food and Drug Administration Subtotal</b>			<b>1,614,111</b>	<b>110,554</b>			<b>1,724,665</b>	<b>555,174</b>
<b>Health Resources And Services Administration</b>								
Maternal and Child Health Federal Consolidated Programs	93.110		136,110	- -		-	136,110	-

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

# Cornell University

## Schedule of Expenditures of Federal Awards

### Year Ended June 30, 2018

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
Maternal and Child Health Federal Consolidated Programs	93.110		-	23,673	Icahn School Of Medicine At Mount Sinai	6 H30 MC24048-06	23,673	-
Maternal and Child Health Federal Consolidated Programs	93.110		-	(3)	Icahn School Of Medicine At Mount Sinai	IS 5H3 MC24048-05(MC	(3)	-
HIV-Related Training and Technical Assistance	93.145		-	257,950	Columbia University	U10HA29291	257,950	-
<b>Health Resources And Services Administration Subtotal</b>			<b>136,110</b>	<b>281,620</b>			<b>417,730</b>	<b>-</b>
<b>National Institutes of Health</b>								
Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077		1,319,903	-	-	-	1,319,903	-
Environmental Health	93.113		1,066,486	-	-	-	1,066,486	133,299
Environmental Health	93.113		-	2,723	Binghamton University	IR15ES022828-01	2,723	-
Environmental Health	93.113		-	64,124	Northeastern University	5P50ES026049-03	64,124	-
Environmental Health	93.113		-	15,461	Pennsylvania State Univ	IR35ES028244-01	15,461	-
Oral Diseases and Disorders Research	93.121		632,440	-	-	-	632,440	-
NIEHS Superfund Hazardous Substances_Basic Research and Education	93.143		-	15,328	Cyclopure Inc.	IR43ES029401-01	15,328	-
Human Genome Research	93.172		1,601,586	-	-	-	1,601,586	-
Human Genome Research	93.172		-	123,396	Washington University In St. Louis	5U01HG009391-02	123,396	-
Human Genome Research	93.172		-	198,979	Yale University	5R01HG008126-03	198,979	-
Human Genome Research	93.172		-	25,744	Yale University	R01HG008126	25,744	14,791
Research Related to Deafness and Communication Disorders	93.173		387,422	-	-	-	387,422	-
Research Related to Deafness and Communication Disorders	93.173		-	29,319	Binghamton University	R01DC006914	29,319	-
Research Related to Deafness and Communication Disorders	93.173		-	270,232	Stowers Institute For Medical Research	5R01DC014701-02	270,232	-
Research Related to Deafness and Communication Disorders	93.173		-	102,050	University Of Chicago	R01DC014367	102,050	-
Research and Training in Complementary and Integrative Health	93.213		6,964	-	-	-	6,964	-
National Center on Sleep Disorders Research	93.233		-	27,053	Columbia University	R01HL128226	27,053	-
Mental Health Research Grants	93.242		7,594,373	-	-	-	7,594,373	846,901
Mental Health Research Grants	93.242		-	6,047	Dartmouth College	4R01MH103148-04	6,047	-
Mental Health Research Grants	93.242		-	96,856	Dartmouth College	T32MH073553	96,856	-
Mental Health Research Grants	93.242		-	89,548	Exocytronics Llc	IR43MH109212-01A1	89,548	-
Mental Health Research Grants	93.242		-	10,173	University Of Pittsburgh	U01MH062565	10,173	-
Mental Health Research Grants	93.242		-	206,010	University Of Washington	R61MH110509	206,010	45,652
Mental Health Research Grants	93.242		-	2,037	Wayne State University	R01MH099557	2,037	-
Mental Health Research Grants	93.242		-	1,509	Brigham And Women'S Hospital	R34MH114739	1,509	-
Mental Health Research Grants	93.242		-	34,093	University Of Texas, Health Science Center	R21MH110110	34,093	-
Mental Health Research Grants	93.242		-	10,340	Icahn School Of Medicine At Mount Sinai	5 R01 MH10479-04	10,340	-
Mental Health Research Grants	93.242		-	53,026	Feinstein Institue For Med Reseach	R01MH108654	53,026	-
Mental Health Research Grants	93.242		-	57,574	Research Fdn For Mental Hygiene Riverview Center	5 R01 MH054137-22	57,574	-
Mental Health Research Grants	93.242		-	4,579	Research Fdn For Mental Hygiene Riverview Center	4 R01 MH054137-21	4,579	-
Mental Health Research Grants	93.242		-	38,120	University Of Connecticut	R01MH112148	38,120	-
Mental Health Research Grants	93.242		-	53,350	University Of California, Berkeley	U19MH114830	53,350	-
Mental Health Research Grants	93.242		-	86,971	New York University School Of Medicine	R01MH105506	86,971	-
Mental Health Research Grants	93.242		-	1,529	Florida State University Sponsored Research Services	FSU 5R01MH104423-03(	1,529	-
Mental Health Research Grants	93.242		-	191,895	Florida State University Sponsored Research Services	5 R01 MH104423-04	191,895	-
Mental Health Research Grants	93.242		-	(92)	Centre For Addiction And Mental Health	CAMH 5R01MH099167-04	(92)	-

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# Cornell University

## Schedule of Expenditures of Federal Awards

### Year Ended June 30, 2018

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
Alcohol Research Programs	93.273		844,686	-	-	-	844,686	205,820
Alcohol Research Programs	93.273		-	(4,276)	University Of Rochester	URoch C024964-01	(4,276)	-
Alcohol Research Programs	93.273		-	13,529	Washington State University	R01AA020248	13,529	-
Alcohol Research Programs	93.273		-	(10,817)	National Institute Of Health/Nih	K99AA023559	(10,817)	-
Alcohol Research Programs	93.273		-	1,635	Research Fdn For Mental Hygiene Riverview Center	5R01AA023163-03(SCHA	1,635	-
Alcohol Research Programs	93.273		-	39,823	Research Fdn For Mental Hygiene Riverview Center	5 R01 AA023163-04	39,823	-
Alcohol Research Programs	93.273		-	678	University Of North Carolina	U01AA021908	678	-
Drug Abuse and Addiction Research Programs	93.279		4,769,343	-	-	-	4,769,343	1,238,189
Drug Abuse and Addiction Research Programs	93.279		-	27,486	Brain Solutions Llc	IR42DA043977-01	27,486	-
Drug Abuse and Addiction Research Programs	93.279		-	90,055	Columbia University	R01DA043130	90,055	-
Drug Abuse and Addiction Research Programs	93.279		-	212,252	Columbia University	R01DA041510	212,252	-
Drug Abuse and Addiction Research Programs	93.279		-	71,772	Columbia University	R01DA045713	71,772	-
Drug Abuse and Addiction Research Programs	93.279		-	177,311	Columbia University	R01DA035280	177,311	-
Drug Abuse and Addiction Research Programs	93.279		-	59,294	National Development And Research Inst	R01DA041298	59,294	-
Drug Abuse and Addiction Research Programs	93.279		-	2,821	National Bureau Of Economic Research	R01DA039968	2,821	-
Drug Abuse and Addiction Research Programs	93.279		-	44,447	Albert Einstein College	R01DA044878	44,447	-
Drug Abuse and Addiction Research Programs	93.279		-	10,322	Albert Einstein College	R01DA034086	10,322	-
Drug Abuse and Addiction Research Programs	93.279		-	28,534	Research Fdn For Mental Hygiene Riverview Center	R03DA039989	28,534	-
Drug Abuse and Addiction Research Programs	93.279		-	98,509	University Of Miami	UG1DA013720	98,509	-
Drug Abuse and Addiction Research Programs	93.279		-	4,395	Mediomics, Llc	R43DA042468	4,395	-
Drug Abuse and Addiction Research Programs	93.279		-	61,826	Simon Fraser University	R01DA041747	61,826	-
Drug Abuse and Addiction Research Programs	93.279		-	(1)	Pete Marttinen The Rockefeller University	RU #3P60DA005130-25S	(1)	-
Drug Abuse and Addiction Research Programs	93.279		-	(2,079)	Pete Marttinen The Rockefeller University	RU#3 P60 DA005130-25	(2,079)	-
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		2,587,894	-	-	-	2,587,894	272,769
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		-	33,063	University Of Memphis	5U54EB020404-04	33,063	-
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		-	314,010	The University Of Kansas	P41EB020594	314,010	-
Minority Health and Health Disparities Research	93.307		355,143	-	-	-	355,143	152,496
Minority Health and Health Disparities Research	93.307		-	7,410	University Of Virginia	5R01MD007702-05	7,410	-
Minority Health and Health Disparities Research	93.307		-	121,083	Research Foundation Cuny-Hunter College Brookdale Center	R25MD011713	121,083	-
Minority Health and Health Disparities Research	93.307		-	51,799	Oregon Health And Science University	R01MD011403	51,799	-
Minority Health and Health Disparities Research	93.307		-	(1,997)	Georgia Southern University	5P20MD006901-04(VEST	(1,997)	-
Trans-NIH Research Support	93.310		4,504,627	-	-	-	4,504,627	62,263
Trans-NIH Research Support	93.310		-	227,913	Boyce Thompson Institute	64847	227,913	-
Trans-NIH Research Support	93.310		-	1,208,793	Columbia University	OT2OD026556	1,208,793	-
Trans-NIH Research Support	93.310		-	66,144	Northwestern University	DP2GM110838	66,144	-
Trans-NIH Research Support	93.310		-	226,743	Rockefeller University	UH3TR000933	226,743	-
Trans-NIH Research Support	93.310		-	5,400	Icahn School Of Medicine At Mount Sinai	R25EB020393	5,400	-
Trans-NIH Research Support	93.310		-	2,329,736	Columbia University Sponsored Projects Administration	UG3OD023183	2,329,736	-
Trans-NIH Research Support	93.310		-	154,559	President And Fellows Of Harvard College	R01EB018659	154,559	-
National Center for Advancing Translational Sciences	93.350		9,921,748	-	-	-	9,921,748	1,295,606
National Center for Advancing Translational Sciences	93.350		-	1,995	Research Foundation Cuny-Hunter College Brookdale Center	UL1TR002384	1,995	-

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.



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## Schedule of Expenditures of Federal Awards

### Year Ended June 30, 2018

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
Research Infrastructure Programs	93.351		1,702,022	-	-	-	1,702,022	28,063
21st Century Cures Act - Beau Biden Cancer Moonshot	93.353		141,627	-	-	-	141,627	-
21st Century Cures Act - Beau Biden Cancer Moonshot	93.353		-	23,221	Memorial Sloan Kettering Cancer Center	U01CA224175	23,221	-
21st Century Cures Act - Beau Biden Cancer Moonshot	93.353		-	61,208	Tufts University	IU01CA224153-01	61,208	-
Nursing Research	93.361		161,671	-	-	-	161,671	-
Nursing Research	93.361		-	44,600	Georgetown University	R21NR016905	44,600	-
National Center for Research Resources	93.389		107	-	-	-	107	-
Cancer Cause and Prevention Research	93.393		1,709,793	-	-	-	1,709,793	272,106
Cancer Cause and Prevention Research	93.393		-	117,056	Columbia University	R01CA205028	117,056	-
Cancer Cause and Prevention Research	93.393		-	2,047	Columbia University	R01CA200795	2,047	-
Cancer Cause and Prevention Research	93.393		-	16,713	Memorial Sloan Kettering Cancer Center	R21CA209533	16,713	-
Cancer Cause and Prevention Research	93.393		-	848	Memorial Sloan Kettering Cancer Center	R03CA193986	848	-
Cancer Cause and Prevention Research	93.393		-	42,619	University Of Rochester	R01CA168387	42,619	-
Cancer Cause and Prevention Research	93.393		-	150,179	Mayo Clinic	U01CA195568	150,179	-
Cancer Cause and Prevention Research	93.393		-	36,204	University Of Texas, Md Anderson Center	R01CA207216	36,204	-
Cancer Cause and Prevention Research	93.393		-	12,905	New York University School Of Medicine	R01CA187060	12,905	-
Cancer Detection and Diagnosis Research	93.394		3,693,287	-	-	-	3,693,287	559,902
Cancer Detection and Diagnosis Research	93.394		-	2,196	Memorial Sloan Kettering Cancer Center	5R01 CA161280-04	2,196	-
Cancer Detection and Diagnosis Research	93.394		-	29,922	Memorial Sloan Kettering Cancer Center	R21CA220144	29,922	-
Cancer Detection and Diagnosis Research	93.394		-	60,643	Memorial Sloan Kettering Cancer Center	R01CA172546	60,643	-
Cancer Detection and Diagnosis Research	93.394		-	41,954	University Of California, San Diego	SU01CA199792-03	41,954	-
Cancer Detection and Diagnosis Research	93.394		-	(1)	Beth Israel Deaconess Medical Center	BID 5U01 CA113913-07	(1)	-
Cancer Detection and Diagnosis Research	93.394		-	(5,328)	Beth Israel Deaconess Medical Center	BID 5U01 CA113913-08	(5,328)	-
Cancer Detection and Diagnosis Research	93.394		-	118,439	Research Fdn Of The Suny - Brockport	R01CA195506	118,439	-
Cancer Detection and Diagnosis Research	93.394		-	79,550	Isahn School Of Medicine At Mount Sinai	R01CA163772	79,550	-
Cancer Detection and Diagnosis Research	93.394		-	189,807	University Of Nebraska Medical Center	U01CA210240	189,807	-
Cancer Detection and Diagnosis Research	93.394		-	9,442	Molecular Targeting Technologies Inc	R43CA224579	9,442	-
Cancer Detection and Diagnosis Research	93.394		-	6,246	The Broad Institute	U24CA210978	6,246	-
Cancer Detection and Diagnosis Research	93.394		-	11,570	American College Of Radiology Imaging Network	ACRIN	11,570	-
Cancer Treatment Research	93.395		5,865,902	-	-	-	5,865,902	764,331
Cancer Treatment Research	93.395		-	26,268	Children'S Hospital Of Philadelphia	U10CA180886	26,268	-
Cancer Treatment Research	93.395		-	2,722	Children'S Hospital Of Philadelphia	UG1CA189955	2,722	-
Cancer Treatment Research	93.395		-	113	Emory University	EMORY UNIV.: TARGETI	113	-
Cancer Treatment Research	93.395		-	(422)	Emory University	EMORY UNIVERSITY	(422)	-
Cancer Treatment Research	93.395		-	49,112	University Of California, Los Angeles	5 UM1 CA121947-10	49,112	-
Cancer Treatment Research	93.395		-	47,917	University Of California, Los Angeles	5 UM1 CA121947-11	47,917	-
Cancer Treatment Research	93.395		-	262,007	University Of California, Los Angeles	UCLA 2U01CA121947-05	262,007	-
Cancer Treatment Research	93.395		-	28,164	University Of California, Los Angeles	UCLA 5UM1CA121947-10	28,164	-
Cancer Treatment Research	93.395		-	63,095	University Of California, Los Angeles	UCLA 5UM1CA121947-11	63,095	-
Cancer Treatment Research	93.395		-	1,756	University Of California, Los Angeles	UCLA UM1 CA121947CHA	1,756	-
Cancer Treatment Research	93.395		-	7,807	University Of California, Los Angeles	SUM1CA121947-11CHAIR	7,807	-

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

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## Schedule of Expenditures of Federal Awards

### Year Ended June 30, 2018

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
Cancer Treatment Research	93.395		-	329,483	University Of California, Los Angeles	SUM1CA121947-11 ANCH	329,483	-
Cancer Treatment Research	93.395		-	64,876	University Of California, Los Angeles	UM1CA121947	64,876	-
Cancer Treatment Research	93.395		-	5,351	University Of Chicago	UNIVERSITY OF CHICAG	5,351	-
Cancer Treatment Research	93.395		-	19,004	University Of Michigan	R01CA160467	19,004	-
Cancer Treatment Research	93.395		-	48,489	University Of Michigan	R01CA207272	48,489	-
Cancer Treatment Research	93.395		-	17,998	University Of Rochester	R01CA214890	17,998	-
Cancer Treatment Research	93.395		-	4,484	The Medical College Of Wisconsin	R01CA184798	4,484	-
Cancer Treatment Research	93.395		-	(213)	Teamedon International, Llc	R43CA203172	(213)	-
Cancer Treatment Research	93.395		-	76,514	Brigham And Women'S Hospital	U10CA180821	76,514	-
Cancer Treatment Research	93.395		-	114,103	City Of Hope Beckman Research Institute	R01CA102031	114,103	-
Cancer Treatment Research	93.395		-	5,149	The Emmes Corporation	EMMES #5U01CA121947-	5,149	-
Cancer Treatment Research	93.395		-	214,788	Dana-Farber Cancer Institute, Inc.	R01CA182736	214,788	-
Cancer Treatment Research	93.395		-	72,875	Montefiore Medical Center	U10CA180827	72,875	-
Cancer Biology Research	93.396		6,514,831	-	-	-	6,514,831	815,574
Cancer Biology Research	93.396		-	4,480	Memorial Sloan Kettering Cancer Center	R01CA228216	4,480	-
Cancer Biology Research	93.396		-	130,559	Memorial Sloan Kettering Cancer Center	R01CA195787	130,559	-
Cancer Biology Research	93.396		-	92,476	The Cleveland Clinic Foundation	U01CA214300-01A1	92,476	-
Cancer Biology Research	93.396		-	(8,709)	University Of Rochester	UR 5R01 CA138249 415	(8,709)	-
Cancer Biology Research	93.396		-	21,639	Memorial Sloan-Kettering Cancer Center	R01CA173636	21,639	-
Cancer Biology Research	93.396		-	345,289	Trustees Of The University Of Pennsylvania	R01CA198089	345,289	-
Cancer Biology Research	93.396		-	105,514	Childrens Hospital Los Angeles	R01CA207983	105,514	-
Cancer Biology Research	93.396		-	187,029	University Of Texas, Md Anderson Center	P01CA117969	187,029	-
Cancer Biology Research	93.396		-	22,223	Brigham And Women'S Hospital	P01CA120964	22,223	-
Cancer Biology Research	93.396		-	285,018	Methodist Hospital Research Institute	U01CA188388	285,018	-
Cancer Centers Support Grants	93.397		3,986,936	-	-	-	3,986,936	484,036
Cancer Centers Support Grants	93.397		-	34,234	Columbia University	U54CA193313	34,234	-
Cancer Centers Support Grants	93.397		-	180,828	Memorial Sloan Kettering Cancer Center	1U54CA199081-01	180,828	-
Cancer Centers Support Grants	93.397		-	417,831	Memorial Sloan Kettering Cancer Center	5U54CA199081-03	417,831	-
Cancer Centers Support Grants	93.397		-	28,952	Memorial Sloan Kettering Cancer Center	U54CA199081-03	28,952	-
Cancer Centers Support Grants	93.397		-	133,058	Memorial Sloan Kettering Cancer Center	P50CA192937	133,058	-
Cancer Centers Support Grants	93.397		-	84	Memorial Sloan Kettering Cancer Center	SKI 5P50CA172012-02	84	-
Cancer Centers Support Grants	93.397		-	22,940	Roswell Park Cancer Institute	3P30CA016056-39S5	22,940	-
Cancer Centers Support Grants	93.397		-	(6)	University Of Michigan	P50CA186786	(6)	-
Cancer Centers Support Grants	93.397		-	9,418	Memorial Sloan-Kettering Cancer Center	P50CA192937	9,418	-
Cancer Centers Support Grants	93.397		-	12,268	Memorial Sloan-Kettering Cancer Center	P30CA008748	12,268	-
Cancer Centers Support Grants	93.397		-	4,009	University Of Nebraska Medical Center	U54CA163120	4,009	-
Cancer Centers Support Grants	93.397		-	4,145	Childrens Hospital Los Angeles	U54CA163117	4,145	-
Cancer Centers Support Grants	93.397		-	10,498	Sarcoma Alliance For Research Through Collaboration	5 U24 CA168512-05	10,498	-
Cancer Centers Support Grants	93.397		-	12,155	Sarcoma Alliance For Research Through Collaboration	5 U24 CA168512-06	12,155	-
Cancer Research Manpower	93.398		2,485,476	-	-	-	2,485,476	-
Cancer Research Manpower	93.398		-	(19)	Columbia University	COLUMBIA: 5K07 CA132	(19)	-

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

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## Schedule of Expenditures of Federal Awards

### Year Ended June 30, 2018

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
Cancer Research Manpower	93.398		-	11,788	H. Lee Moffitt Cancer Center & Research Institute	R2SCA142519	11,788	-
Trans-NIH Recovery Act Research Support	93.701		-	6,864	University Of Florida	UF 1U24 RR29822-01	6,864	-
Cardiovascular Diseases Research	93.837		11,568,285	-	-	-	11,568,285	2,097,744
Cardiovascular Diseases Research	93.837		-	236,649	Columbia University	R01HL113136	236,649	-
Cardiovascular Diseases Research	93.837		-	28,086	New York University	NYU 5U01 HL105907-05	28,086	-
Cardiovascular Diseases Research	93.837		-	95,103	New York University	5 U01 HL105907-06	95,103	-
Cardiovascular Diseases Research	93.837		-	7,133	University Of North Texas	R01HL140562	7,133	-
Cardiovascular Diseases Research	93.837		-	16,318	University Of Pittsburgh	5R01HL122144-03	16,318	-
Cardiovascular Diseases Research	93.837		-	109,523	Yale University	5R01HL128602-03	109,523	-
Cardiovascular Diseases Research	93.837		-	111,658	Massachusetts General Hospital	U01HL123336	111,658	-
Cardiovascular Diseases Research	93.837		-	84,454	Children'S Hospital Boston	R35HL135821	84,454	-
Cardiovascular Diseases Research	93.837		-	259,922	Icahn School Of Medicine At Mount Sinai	U01HL136297	259,922	-
Cardiovascular Diseases Research	93.837		-	6,361	Icahn School Of Medicine At Mount Sinai	R01HL140273	6,361	-
Cardiovascular Diseases Research	93.837		-	12,383	University Of Alabama - Birmingham	U01HL120338	12,383	-
Cardiovascular Diseases Research	93.837		-	304,957	University Of Alabama - Birmingham	UH2HL130691	304,957	-
Cardiovascular Diseases Research	93.837		-	10,616	University Of Alabama - Birmingham	UAB 5R01 HL55673-15	10,616	-
Cardiovascular Diseases Research	93.837		-	538	Washington University	P20HL113444	538	-
Cardiovascular Diseases Research	93.837		-	140,680	Research Foundation Cuny-Hunter College Brookdale Center	T32HL135465	140,680	-
Cardiovascular Diseases Research	93.837		-	14,473	Feinstein Institue For Med Reseach	R01HL139778	14,473	-
Cardiovascular Diseases Research	93.837		-	18,334	Albert Einstein College	R33HL120782	18,334	-
Cardiovascular Diseases Research	93.837		-	(34)	University Of Connecticut	UCHC 5P01 HL70694-08	(34)	-
Cardiovascular Diseases Research	93.837		-	32,282	University Of South Florida	R33HL120782	32,282	-
Cardiovascular Diseases Research	93.837		-	904	Brigham And Women'S Hospital	U01HL101422	904	-
Cardiovascular Diseases Research	93.837		-	10,195	University Of Kansas Medical Center	R01HL129875	10,195	-
Cardiovascular Diseases Research	93.837		-	39,348	Vanderbilt University	R01HL127499	39,348	-
Cardiovascular Diseases Research	93.837		-	11,479	Icon Clinical Research, Llc	ICON #1 U01 HL117006	11,479	-
Lung Diseases Research	93.838		9,378,031	-	-	-	9,378,031	3,167,405
Lung Diseases Research	93.838		-	76,463	Allegheny Singer Research Institute	R01HL134673	76,463	-
Lung Diseases Research	93.838		-	121,793	Columbia University	U01HL125218	121,793	-
Lung Diseases Research	93.838		-	226,151	University Of Michigan	R01HL122438	226,151	-
Lung Diseases Research	93.838		-	9,818	University Of North Carolina Chapel Hill	5R01HL122711-03	9,818	-
Lung Diseases Research	93.838		-	255	University Of Pittsburgh	U01HL128954	255	-
Lung Diseases Research	93.838		-	53,651	University Of Virginia	R01HL131565	53,651	-
Lung Diseases Research	93.838		-	2,283	Brigham And Women'S Hospital	P01HL108801	2,283	-
Lung Diseases Research	93.838		-	24,656	Cleveland Clinic	U01HL125177	24,656	-
Lung Diseases Research	93.838		-	70,534	University Of California, San Francisco	U01HL137880	70,534	-
Blood Diseases and Resources Research	93.839		1,552,755	-	-	-	1,552,755	29,252
Blood Diseases and Resources Research	93.839		-	3,419	Columbia University	R01HL139489	3,419	-
Blood Diseases and Resources Research	93.839		-	109,110	University Of Florida	R01HL131093	109,110	-
Blood Diseases and Resources Research	93.839		-	6,866	University Of Washington	U01HL088476	6,866	-
Blood Diseases and Resources Research	93.839		-	(26,387)	Fred Hutchinson Cancer Research Center	R01HL115128	(26,387)	-

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.



# Cornell University

## Schedule of Expenditures of Federal Awards

### Year Ended June 30, 2018

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
Blood Diseases and Resources Research	93.839		-	1,557	New York Blood Center, Inc.	NYBC #NIH00017 (4/_)	1,557	-
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		2,520,949	-			2,520,949	92,126
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		-	27,347	Articulate Biomedical Llc	1 R41 AR 068183 - 01	27,347	-
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		-	162,897	Columbia University	5R01AR065023-03	162,897	-
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		-	58,521	Hospital For Special Surgery	1 R21AR071534-01	58,521	-
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		-	107,104	Hospital For Special Surgery	5R01 AR041325-24	107,104	-
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		-	11,786	Mount Sinai Hospital	R01AR069537	11,786	-
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		-	66,834	Mount Sinai School Of Medicine	R01AR068579	66,834	-
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		-	34,254	Northwestern University	R21AR069867	34,254	-
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		-	6,833	University Of California Davis	5R01AR043052-14	6,833	-
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		-	18,094	Health Research, Inc.	U01AR069869	18,094	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		8,579,996	-			8,579,996	886,333
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		-	32,981	Columbia University	P30DK063608	32,981	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		-	30,999	Louisiana State University	2R01DK087800-06A1	30,999	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		-	2,501	Brigham And Women'S Hospital	R01DK108438	2,501	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		-	34,057	Icahn School Of Medicine At Mount Sinai	P01DK072201	34,057	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		-	56,336	Icahn School Of Medicine At Mount Sinai	U01DK116100	56,336	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		-	5,181	Albert Einstein College	UC4DK101108	5,181	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		-	125,743	Fred Hutchinson Cancer Research Center	RC2DK114777	125,743	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		-	286,636	Case Western Reserve University	U01DK094157	286,636	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		-	(28,933)	New York Medical College Jeanette Jordan	NYMC 5R01 DK045462-1	(28,933)	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		-	8,176	Texas Biomedical Research Institute	R01DK110096	8,176	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		17,601,335	-			17,601,335	1,659,715
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	143,877	Columbia University	R01NS100850	143,877	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	37,293	Columbia University	U01NS095869	37,293	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	134,348	Memorial Sloan Kettering Cancer Center	R01NS099270	134,348	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	881	Northwestern University	U01NS080818	881	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	103,719	Rockefeller University	R01NS097184	103,719	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	17,532	University Of California San Francisco	R01NS067420	17,532	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	(183,598)	University Of Pennsylvania	R01NS093120	(183,598)	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	71,465	University Of Pittsburgh	2R01NS032385-21	71,465	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	(71)	University Of Virginia	U01NS06498	(71)	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	269,328	Yale University	R01NS102267	269,328	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	96,774	Yale University	NS085136	96,774	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	189	John Hopkins University	U01NS080824	189	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	13,116	Beth Israel Deaconess Medical Center	U01NS074425	13,116	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	3,038	Massachusetts General Hospital	U01NS084495	3,038	3,038
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	95,734	Massachusetts General Hospital	U01NS090259	95,734	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	223,701	Icahn School Of Medicine At Mount Sinai	R01NS084486	223,701	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	47,403	Icahn School Of Medicine At Mount Sinai	R01NS060809	47,403	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	4,129	Trustees Of The University Of Pennsylvania	R21NS100182	4,129	-

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

# Cornell University

## Schedule of Expenditures of Federal Awards

### Year Ended June 30, 2018

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	(1,018)	University Of Cincinnati	U01NS092076	(1,018)	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	103,399	University Of Cincinnati	U01NS069763	103,399	86,024
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	3,319	Mayo Clinic	U01NS080168	3,319	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	102,226	Washington University	R01NS090934	102,226	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	149,105	Washington University	R01NS092653	149,105	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	40,632	Cleveland Clinic	UH3NS100543	40,632	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	12,833	Kennedy Krieger, Inc.	K12NS098482	12,833	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	1,464	St. Joseph'S Hospital	5U01 NS52478-04	1,464	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	139,854	Columbia University Sponsored Projects Administration	U10NS086728	139,854	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	3,665	The Emmes Corporation	EMMES #1 U01 NS02683	3,665	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	143,984	Regents Of The University Of Minnesota	U54NS065768	143,984	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	17,331	Columbia University Taub Institute & G.H. Sergievsky Center	U10NS077267	17,331	-
Allergy and Infectious Diseases Research	93.855		29,279,856	-	-	-	29,279,856	6,399,506
Allergy and Infectious Diseases Research	93.855		-	182,038	Columbia University	R01AI119762	182,038	-
Allergy and Infectious Diseases Research	93.855		-	564,424	Columbia University	P01AI106697	564,424	-
Allergy and Infectious Diseases Research	93.855		-	1,000	Duke University	R01AI103315	1,000	-
Allergy and Infectious Diseases Research	93.855		-	154,248	Duke University	R01AI125416	154,248	-
Allergy and Infectious Diseases Research	93.855		-	105	Duke University	UM1AI104681	105	-
Allergy and Infectious Diseases Research	93.855		-	34,639	Harvard University	IR01AI124165	34,639	-
Allergy and Infectious Diseases Research	93.855		-	28,420	Imperial College Of London	IR21AI118593-01A1	28,420	-
Allergy and Infectious Diseases Research	93.855		-	5,540	Michigan State University	U19AI089683	5,540	-
Allergy and Infectious Diseases Research	93.855		-	(3,946)	Princeton University	R21AI117213	(3,946)	-
Allergy and Infectious Diseases Research	93.855		-	125,373	Rockefeller University	U01AI118536	125,373	-
Allergy and Infectious Diseases Research	93.855		-	22,460	University Of Massachusetts Medical School	IR21AI111173-02	22,460	-
Allergy and Infectious Diseases Research	93.855		-	(32)	University Of Miami School Of Medicine	R01AI091521	(32)	-
Allergy and Infectious Diseases Research	93.855		-	16,622	University Of Michigan	R01AI119446	16,622	-
Allergy and Infectious Diseases Research	93.855		-	40,737	University Of Pennsylvania	R01AI082292	40,737	-
Allergy and Infectious Diseases Research	93.855		-	101,347	Washington State University	U01AI095542	101,347	-
Allergy and Infectious Diseases Research	93.855		-	59,703	Massachusetts General Hospital	R01AI042006	59,703	-
Allergy and Infectious Diseases Research	93.855		-	437,977	Brigham And Women'S Hospital	UM1AI068636	437,977	-
Allergy and Infectious Diseases Research	93.855		-	17,565	Brigham And Women'S Hospital	R01AI131998	17,565	-
Allergy and Infectious Diseases Research	93.855		-	12,291	Brigham And Women'S Hospital	R01AI134842	12,291	-
Allergy and Infectious Diseases Research	93.855		-	420,086	Les Centres Gheskio	UM1AI069421	420,086	-
Allergy and Infectious Diseases Research	93.855		-	165,193	Children'S Hospital Boston	R01AI099204	165,193	-
Allergy and Infectious Diseases Research	93.855		-	1,766,565	Family Health International Hivnet	UM1AI068619	1,766,565	1,766,121
Allergy and Infectious Diseases Research	93.855		-	43,988	John Hopkins University Bsph - International Health	UM1AI068632	43,988	-
Allergy and Infectious Diseases Research	93.855		-	29,051	Vanderbilt University Medical Center	U01AI069923	29,051	9,040
Allergy and Infectious Diseases Research	93.855		-	17,357	Albert Einstein College	U01AI035004	17,357	-
Allergy and Infectious Diseases Research	93.855		-	7,973	Seattle Biomedical Research Institute DbA Cidr	U19AI135976	7,973	-
Allergy and Infectious Diseases Research	93.855		-	18,490	Rutgers, The State University of New Jersey	R33AI111647	18,490	-
Allergy and Infectious Diseases Research	93.855		-	40,402	Rutgers, The State University of New Jersey	R01AI106398	40,402	-

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

# Cornell University

## Schedule of Expenditures of Federal Awards

### Year Ended June 30, 2018

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
Allergy and Infectious Diseases Research	93.855		-	140,431	Texas A&M	R21AI121689	140,431	-
Allergy and Infectious Diseases Research	93.855		-	4,716	Fundacao De Apoio A Pesquisa E A Extens	P50AI030639	4,716	-
Allergy and Infectious Diseases Research	93.855		-	4,512	Boston Medical Center	U19AI111276	4,512	-
Allergy and Infectious Diseases Research	93.855		-	90,079	University Of Maryland	R01AI121146	90,079	-
Allergy and Infectious Diseases Research	93.855		-	3,929	Brighan & Women'S Hospital	R01AI123001	3,929	-
Allergy and Infectious Diseases Research	93.855		-	(88)	Biovinc, Llc	R43AI125060	(88)	-
Allergy and Infectious Diseases Research	93.855		-	(8)	Vanderbilt University	VU 5R01 AI77505-03	(8)	-
Allergy and Infectious Diseases Research	93.855		-	289,705	Research Fdn Of Suny University Of Buffalo	R01AI111990	289,705	-
Allergy and Infectious Diseases Research	93.855		-	(1)	Social And Scientific Systems	SSS IU01 AI068636-05	(1)	-
Allergy and Infectious Diseases Research	93.855		-	(11)	Social And Scientific Systems	SSS #BRS-ACURE-Q-06-	(11)	-
Allergy and Infectious Diseases Research	93.855		-	150,238	The Research Institute Of McGill University Health Centre	R01AI124349	150,238	-
Allergy and Infectious Diseases Research	93.855		-	301,836	Brigham And Women'S Hospital	UM1AI068636	301,836	-
Allergy and Infectious Diseases Research	93.855		-	714,822	President And Fellows Of Harvard College	U19AI107774	714,822	-
Allergy and Infectious Diseases Research	93.855		-	19,754	Montefiore Medical Center	U01AI035004	19,754	-
Allergy and Infectious Diseases Research	93.855		-	(67)	Brentwd Biomed Ri: Outer Membrane P	BRENTWD BIOMED RI: O	(67)	-
Allergy and Infectious Diseases Research	93.855		-	6,408	Institute For Clinical Research	ICR #M38-CO-065-0910	6,408	-
Allergy and Infectious Diseases Research	93.855		-	5,218	Institute For Clinical Research	M38-CO-065-0910-4(FI	5,218	-
Microbiology and Infectious Diseases Research	93.856		-	77,811	Mount Sinai School Of Medicine	HHSN272201400008C	77,811	-
Microbiology and Infectious Diseases Research	93.856		-	(2)	Social And Scientific Systems	SSS CRB-DCR01-S-09-0	(2)	-
Biomedical Research and Research Training	93.859		36,558,726	-	-	-	36,558,726	1,369,336
Biomedical Research and Research Training	93.859		-	14,026	Children'S Hospital Of Philadelphia	5R01GM108716-04	14,026	-
Biomedical Research and Research Training	93.859		-	6,540	Cold Spring Harbor Laboratory	5R01GM102192-06	6,540	-
Biomedical Research and Research Training	93.859		-	42,757	Cold Spring Harbor Laboratory	R01GM102192	42,757	-
Biomedical Research and Research Training	93.859		-	(278)	Glycobia Inc.	2R44GM093483-02	(278)	-
Biomedical Research and Research Training	93.859		-	294,599	Memorial Sloan Kettering Cancer Center	R01GM052470	294,599	-
Biomedical Research and Research Training	93.859		-	58,094	Memorial Sloan Kettering Cancer Center	R01GM120570	58,094	-
Biomedical Research and Research Training	93.859		-	37,802	Oklahoma Medical Research Foundation	5R01GM121703-02	37,802	-
Biomedical Research and Research Training	93.859		-	119,961	Tetragenetics Inc.	1R44GM116236-01A1	119,961	-
Biomedical Research and Research Training	93.859		-	101,742	University Of Arizona	1R01GM116113-01A1	101,742	-
Biomedical Research and Research Training	93.859		-	28,294	University Of Chicago	U54GM087519	28,294	-
Biomedical Research and Research Training	93.859		-	54,092	University Of Utah	5R01GM059290-16	54,092	-
Biomedical Research and Research Training	93.859		-	102,021	University Of Utah	R01GM064664	102,021	-
Biomedical Research and Research Training	93.859		-	22,834	Virginia Polytechnic Institute & State University	R01GM105245	22,834	-
Biomedical Research and Research Training	93.859		-	30,343	Washington University In St. Louis	5R01BM108811-05	30,343	-
Biomedical Research and Research Training	93.859		-	19,715	Yale University	R01GM116654	19,715	-
Biomedical Research and Research Training	93.859		-	49,875	Yale University	5 P01 GM056550-21	49,875	-
Biomedical Research and Research Training	93.859		-	33,298	Yale University	YALE 5P01GM056550-20	33,298	-
Biomedical Research and Research Training	93.859		-	8,449	University Of Nebraska-Lincoln	R01GM124310	8,449	-
Biomedical Research and Research Training	93.859		-	189,256	Vanderbilt University Medical Center	R01GM103859	189,256	-
Biomedical Research and Research Training	93.859		-	(40,092)	University Of Colorado	R01GM111902	(40,092)	-
Child Health and Human Development Extramural Research	93.865		9,972,887	-	-	-	9,972,887	1,119,777

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.



# Cornell University

## Schedule of Expenditures of Federal Awards

### Year Ended June 30, 2018

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
Child Health and Human Development Extramural Research	93.865		-	151,004	Children's Hospital Of Philadelphia	R01HD0911585	151,004	-
Child Health and Human Development Extramural Research	93.865		-	136,401	Columbia University	P01HD080642	136,401	-
Child Health and Human Development Extramural Research	93.865		-	6,203	Duke University	U01HD073984	6,203	-
Child Health and Human Development Extramural Research	93.865		-	3,361	Johns Hopkins University	U54HD070725-05	3,361	-
Child Health and Human Development Extramural Research	93.865		-	55,747	Johns Hopkins University	R01HD081929	55,747	-
Child Health and Human Development Extramural Research	93.865		-	(1)	Pennsylvania State Univ	5R01HD074605-03	(1)	-
Child Health and Human Development Extramural Research	93.865		-	14,565	Syracuse University	IR21HD088910-01A1	14,565	-
Child Health and Human Development Extramural Research	93.865		-	33,250	University Of Michigan	IR01HD088506-01	33,250	-
Child Health and Human Development Extramural Research	93.865		-	151,168	University Of Texas Medical Branch	5P2CHD065702-08	151,168	-
Child Health and Human Development Extramural Research	93.865		-	26,466	Washington University	5 R01 HD078641-03(SC	26,466	-
Child Health and Human Development Extramural Research	93.865		-	33,049	Washington University	5 R01 HD078641-04	33,049	-
Child Health and Human Development Extramural Research	93.865		-	(135)	Washington University	U01HD079065	(135)	-
Child Health and Human Development Extramural Research	93.865		-	(19)	University Of California, San Francisco	UCA 5K12 HD849-23 (M	(19)	-
Child Health and Human Development Extramural Research	93.865		-	(9)	University Of California, San Francisco	UCA 5K12 HD849-24 (M	(9)	-
Child Health and Human Development Extramural Research	93.865		-	7,175	University Of Oklahoma	R01HD074579	7,175	-
Child Health and Human Development Extramural Research	93.865		-	(892)	University Of California, Los Angeles	R01HD073975	(892)	-
Aging Research	93.866		4,930,453	-	-	-	4,930,453	161,565
Aging Research	93.866		-	86,864	Hebrew Home At Riverdale	R01AG057389	86,864	-
Aging Research	93.866		-	13,285	National Research Opinion Center	IR01AG050605-01A1	13,285	-
Aging Research	93.866		-	995	New York University	R01AG055624	995	-
Aging Research	93.866		-	(1)	Rockefeller University	IR21 AG39850-01	(1)	-
Aging Research	93.866		-	95,527	Suny Binghamton	R21AG052860	95,527	-
Aging Research	93.866		-	478,830	University Of Arizona	P01AG026572	478,830	-
Aging Research	93.866		-	48,928	University Of Michigan	R01AG047932	48,928	-
Aging Research	93.866		-	996	University Of Southern California	U19AG010483	996	-
Aging Research	93.866		-	102,715	Winifred Masterson Burke Medical Research Institu	2P01AG14930-15A1	102,715	-
Aging Research	93.866		-	490,552	John Hopkins University	R01AG050514	490,552	184,843
Aging Research	93.866		-	117,956	Memorial Sloan-Kettering Cancer Center	R01AG054720	117,956	-
Aging Research	93.866		-	7,229	Albert Einstein College	R01AG052286	7,229	-
Aging Research	93.866		-	9,414	Rutgers, The State University of New Jersey	R01AG052286	9,414	-
Aging Research	93.866		-	5,413	Brown University	R01AG047180	5,413	-
Aging Research	93.866		-	(25)	University Of Colorado	UCLD 5R01 AG012423-0	(25)	-
Aging Research	93.866		-	1,182,995	Winifred Masterson Burke Medical Research Institute	P01AG014930	1,182,995	110,000
Vision Research	93.867		5,039,130	-	-	-	5,039,130	838,587
Vision Research	93.867		-	7,485	Boston University	R01EY018363	7,485	-
Vision Research	93.867		-	31,094	University Of Rochester	R01EY018363	31,094	-
Vision Research	93.867		-	19,242	University Of Illinois At Chicago	R01EY027912	19,242	-
Vision Research	93.867		-	6,939	Jaeb Center For Health Research	JAEB #U10 EY14231	6,939	-
Medical Library Assistance	93.879		112,291	-	-	-	112,291	-
Medical Library Assistance	93.879		-	13,648	Washington University In St. Louis	IR21LM012395-01A1	13,648	-
Medical Library Assistance	93.879		-	58,108	Trustees Of The University Of Pennsylvania	R01LM012607	58,108	-

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

# Cornell University

## Schedule of Expenditures of Federal Awards

### Year Ended June 30, 2018

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
International Research and Research Training	93.989		813,350	-	-	-	813,350	329,099
International Research and Research Training	93.989		-	93,124	Vanderbilt University Medical Center	D43TW009337	93,124	30,240
International Research and Research Training	93.989		-	154,666	Vanderbilt University Medical Center	R25TW009337	154,666	136,997
International Research and Research Training	93.989		-	21,661	Kilimanjaro Christian Medical College	D43TW010138	21,661	-
<b>National Institutes of Health Subtotal</b>			<b>199,762,311</b>	<b>28,111,915</b>			<b>227,874,226</b>	<b>27,668,546</b>
<b>Office of Minority Health</b>								
Family and Community Violence Prevention Program	93.910		-	7,542	Lutheran Family Health Centers	73899	7,542	-
<b>Office of the Secretary</b>								
ASPR Science Preparedness and Response Grants	93.081		-	(5,515)	Department Of Public Health	DHHS IPA 2016(HUPERT	(5,515)	-
Teenage Pregnancy Prevention Program	93.297		-	40,297	Oswego County	1 TP1AH000086-01-00	40,297	-
<b>Office of the Secretary Subtotal</b>			-	34,782			34,782	-
<b>Department of Health and Human Services Total</b>			<b>204,590,578</b>	<b>30,183,716</b>			<b>234,774,294</b>	<b>28,784,935</b>
<b>Department of Homeland Security</b>								
<b>Science and Technology (S&amp;T)</b>								
Centers for Homeland Security	97.061		-	65,504	University Of North Carolina Chapel Hill	2015-ST-061-ND0001-01	65,504	-
<b>Agency for International Development</b>								
Agency for International Development, Other	98.RD	16258	-	13,075	University Of California Davis	16258	13,075	-
Agency for International Development, Other	98.RD	207495	-	15,352	Purdue University	207495	15,352	-
Agency for International Development, Other	98.RD	208452	-	10,330	Purdue University	208452	10,330	-
Agency for International Development, Other	98.RD	209673	-	20,158	Purdue University	209673	20,158	-
Agency for International Development, Other	98.RD	016258-164	-	12,877	University Of California Davis	016258-164	12,877	-
USAID Foreign Assistance for Programs Overseas	98.001		1,413,704	-	-	-	1,413,704	980,275
USAID Foreign Assistance for Programs Overseas	98.001		-	115,615	Kansas State University	AID-OAA-A-13-00051	115,615	-
USAID Foreign Assistance for Programs Overseas	98.001		-	204,377	Kansas State University	AID-OAA-LA-16-00003	204,377	-
USAID Foreign Assistance for Programs Overseas	98.001		-	(585)	Michigan State University	RC102095-M1002	(585)	-
Global Development Alliance	98.011		-	29,304	International Food Policy Rsch Inst	AID-OAA-A-14-00022	29,304	-
USAID Development Partnerships for University Cooperation and Development	98.012		-	(10)	University Of Florida	AIDECGA000700001	(10)	-
<b>Agency for International Development Total</b>			<b>1,413,704</b>	<b>420,493</b>			<b>1,834,197</b>	<b>980,275</b>
<b>Total Research &amp; Development Cluster</b>			<b>396,921,326</b>	<b>69,647,418</b>			<b>466,568,744</b>	<b>59,480,181</b>
<b>Fish and Wildlife Cluster</b>								
<b>Department of the Interior</b>								
Wildlife Restoration and Basic Hunter Education	15.611		-	17,737	Suny College Of Environmental Science And Forestry	W-173-G	17,737	-
<b>Fish and Wildlife Cluster Total</b>			-	17,737			17,737	-
<b>Highway Planning and Construction Cluster</b>								
<b>Department of Transportation</b>								
Highway Planning and Construction	20.205		-	201,414	City University Of New York	C030793	201,414	64,154
Highway Planning and Construction	20.205		-	172,056	City University Of New York	C030794 & DTRT13-G-UTC32	172,056	-
<b>Department of Transportation Total</b>			-	373,470			373,470	64,154
<b>Highway Planning and Construction Cluster Total</b>			-	373,470			373,470	64,154
<b>Highway Safety Cluster</b>								
<b>Department of Transportation</b>								

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

# Cornell University

## Schedule of Expenditures of Federal Awards

### Year Ended June 30, 2018

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
State and Community Highway Safety	20.600		-	119	NYS Dept Of Motor Vehicles	HS1-2017	119	-
<b>Highway Safety Cluster Total</b>			-	119			119	-
<b>TRIO Cluster</b>								
Department of Education								
TRIO Upward Bound	84.047		387,131	-	-	-	387,131	-
TRIO McNair Post-Baccalaureate Achievement	84.217		228,727	-	-	-	228,727	-
<b>Department of Education Total</b>			615,858	-			615,858	-
<b>TRIO Cluster Total</b>			615,858	-			615,858	-
<b>TANF Cluster</b>								
Department of Health and Human Services								
Temporary Assistance for Needy Families	93.558		-	154,643	NYS Office Of Children And Family Services	C027777	154,643	-
<b>Department of Health and Human Services Total</b>			-	154,643			154,643	-
<b>TANF Cluster Total</b>			-	154,643			154,643	-
<b>CCDF Cluster</b>								
Department of Health and Human Services								
Child Care and Development Block Grant	93.575		-	16,662	NYS Office Of Children And Family Services	C027959	16,662	-
<b>CCDF Cluster Total</b>			-	16,662			16,662	-
<b>Medicaid Cluster</b>								
Department of Health and Human Services								
Medical Assistance Program	93.778		-	2,528	NYS Office Of Children And Family Services	C027959	2,528	-
<b>Medicaid Cluster Total</b>			-	2,528			2,528	-
<b>Other Awards</b>								
Department of Agriculture								
Agricultural Marketing Service, Other	10.101	79297	-	22,399	Northeast Organic Farming Association Of New York	79297	22,399	-
Agricultural Research Basic and Applied Research	10.001		2,430	-	-	-	2,430	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025		423,601	-	-	-	423,601	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025		-	2,410	NYS Dept Of Ag & Markets	87173	2,410	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025		-	142,851	NYS Dept Of Ag & Markets	13-9636-1268CA	142,851	-
			423,601	145,261			568,862	-
Market Protection and Promotion	10.163		934,924	-	-	-	934,924	91,882
Wholesale Farmers and Alternative Market Development	10.164		39,100	-	-	-	39,100	-
Local Food Promotion Program	10.172		40,944	-	-	-	40,944	-
Local Food Promotion Program	10.172		-	2,901	Cornell Cooperative Extension Erie County	81030	2,901	-
			40,944	2,901			43,845	-
Grants for Agricultural Research, Special Research Grants	10.200		-	82,484	Auburn University	2015-48770-24368	82,484	-
Sustainable Agriculture Research and Education	10.215		-	533	University Of Massachusetts Amherst	2015-38640-23777	533	-
Sustainable Agriculture Research and Education	10.215		-	2,766	University Of Vermont	2013-38640-20895	2,766	-

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.



# Cornell University

## Schedule of Expenditures of Federal Awards

### Year Ended June 30, 2018

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
Sustainable Agriculture Research and Education	10.215		-	25,690	University Of Vermont	2014-38640-22161	25,690	-
Sustainable Agriculture Research and Education	10.215		-	140,798	University Of Vermont	2016-38640-25380	140,798	9,719
Sustainable Agriculture Research and Education	10.215		-	41,522	University Of Vermont	2017-38640-26915	41,522	-
			-	211,309			211,309	9,719
Higher Education - Institution Challenge Grants Program	10.217		51,493	-	-	-	51,493	-
Agriculture and Food Research Initiative (AFRI)	10.310		176,489	-	-	-	176,489	27,091
Agriculture and Food Research Initiative (AFRI)	10.310		-	10,767	Kansas State University	2017-67007-25932	10,767	-
Agriculture and Food Research Initiative (AFRI)	10.310		-	28,921	North Carolina State University	2015-68004-23179	28,921	-
			176,489	39,688			216,177	27,091
Beginning Farmer and Rancher Development Program	10.311		47,747	-	-	-	47,747	2,367
National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program	10.328		12,514	-	-	-	12,514	-
National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program	10.328		-	42,683	Northeast Organic Farming Association Of New York	2016-70020-25792	42,683	-
			12,514	42,683			55,197	-
Crop Protection and Pest Management Competitive Grants Program	10.329		1,227,955	-	-	-	1,227,955	282,447
Crop Protection and Pest Management Competitive Grants Program	10.329		-	10,066	University Of Vermont	2014-70006-22525	10,066	-
			1,227,955	10,066			1,238,021	282,447
Crop Insurance Education in Targeted States	10.458		390,492	-	-	-	390,492	-
Cooperative Extension Service	10.500		12,550,826	-	-	-	12,550,826	132,687
Cooperative Extension Service	10.500		-	37,472	University Of Delaware	2015-49200-24225	37,472	-
			12,550,826	37,472			12,588,298	132,687
WIC Farmers' Market Nutrition Program (FMNP)	10.572		-	1,623	NYS Dept Of Ag & Markets	86584	1,623	-
WIC Farmers' Market Nutrition Program (FMNP)	10.572		-	10,000	NYS Dept Of Ag & Markets	LOA0129	10,000	-
			-	11,623			11,623	-
Emerging Markets Program	10.603		250,714	-	-	-	250,714	-
Agricultural Statistics Reports	10.950		383,466	-	-	-	383,466	-
<b>Department of Agriculture Total</b>			16,532,695	605,886			17,138,581	546,193
<b>Department of Commerce</b>								
U.S. Census Bureau, Other	11.U01	0090-FY16-IPA-0016	578,070	-	-	-	578,070	-
NOAA Mission-Related Education Awards	11.008		-	6,638	Brooklyn College	NA16SEC0080004	6,638	-
Cluster Grants	11.020		82,246	-	-	-	82,246	-
Sea Grant Support	11.417		80,220	-	-	-	80,220	-
Sea Grant Support	11.417		-	41,667	New York Sea Grant Institute, Stony Brook	84630	41,667	-
Sea Grant Support	11.417		-	1,126,431	New York Sea Grant Institute, Stony Brook	NA14OAR4170069	1,126,431	-
Sea Grant Support	11.417		-	(2)	University Of Wisconsin Madison	NA14OAR4170092	(2)	-
			80,220	1,168,096			1,248,316	-
Coastal Zone Management Administration Awards	11.419		-	378	Brooklyn College	CM00000515	378	-
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432		-	2,548	University Of Illinois At Urbana-Champaign	NA17OAR4320152	2,548	-

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

# Cornell University

## Schedule of Expenditures of Federal Awards

### Year Ended June 30, 2018

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478		13,498	-		-	13,498	-
<b>Department of Commerce Total</b>			754,034	1,177,660			1,931,694	-
<b>Department of the Interior</b>								
Great Lakes Restoration	15.662		-	(3)	Oswego County Soil And Water Conservation District	F15AP00737	(3)	-
Great Lakes Restoration	15.662		-	41,966	Oswego County Soil And Water Conservation District	F17AP00243	41,966	-
			-	41,963			41,963	-
Assistance to State Water Resources Research Institutes	15.805		-	41,832	University Of Illinois At Urbana-Champaign	G16AP00001	41,832	-
<b>Department of the Interior Total</b>			-	83,795			83,795	-
<b>Department of Justice</b>								
Juvenile Mentoring Program	16.726		-	379,166	National 4-H Council	2016-JU-FX-0022	379,166	282,627
Juvenile Mentoring Program	16.726		-	27,195	National 4-H Council	2017-JU-FX-0016	27,195	12,141
<b>Department of Justice Total</b>			-	406,361			406,361	294,768
<b>Department of State</b>								
Academic Exchange Programs - Hubert H. Humphrey Fellowship Program	19.010		-	(10,228)	Institute Of International Education	S-ECAGD-16-CA-1014	(10,228)	-
Academic Exchange Programs - Hubert H. Humphrey Fellowship Program	19.010		-	216,633	Institute Of International Education	S-ECAGD-17-CA-1020	216,633	-
<b>Department of State Total</b>			-	206,405			206,405	-
<b>Department of the Treasury</b>								
Department of the Treasury, Other	21.U01	TFSA-QFR-16-IA-0011	78,980	-		-	78,980	-
<b>National Endowment for the Arts</b>								
Promotion of the Arts Partnership Agreements	45.025		-	466	Mid Atlantic Arts Foundation	85778	466	-
Promotion of the Arts Partnership Agreements	45.025		-	2,614	Mid Atlantic Arts Foundation	17-6100-2052	2,614	-
			-	3,080			3,080	-
Promotion of the Humanities Federal/State Partnership	45.129		-	3,097	Humanities New York	3144602	3,097	-
Promotion of the Humanities Division of Preservation and Access	45.149		126,264	-		-	126,264	-
Promotion of the Humanities Office of Digital Humanities	45.169		252,425	-		-	252,425	-
National Leadership Grants	45.312		2,824	-		-	2,824	-
<b>National Endowment for the Arts Total</b>			381,513	6,177			387,690	-
<b>Environmental Protection Agency</b>								
National Estuary Program	66.456		151,783	-		-	151,783	-
Great Lakes Program	66.469		-	18,762	Sea Grant U Of Minnesota	GL-00E01900	18,762	-
Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies	66.716		-	24,360	Extension Foundation	83698001	24,360	-
Solid Waste Management Assistance Grants	66.808		6,284	-		-	6,284	-
<b>Environmental Protection Agency Total</b>			158,067	43,122			201,189	-
<b>Nuclear Regulatory Commission</b>								
Nuclear Regulatory Commission, Other	77.U01	NRC-HQ-12-C-37-0039	(347)	-		-	(347)	-
Nuclear Regulatory Commission, Other	77.U02	NRC-HQ-7B-17-C-0001	79,074	-		-	79,074	-
<b>Nuclear Regulatory Commission Total</b>			78,727	-			78,727	-
<b>Department of Energy</b>								
Office of Science Financial Assistance Program	81.049		-	20,168	Massachusetts Institute Of Technology	83186	20,168	-

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

# Cornell University

## Schedule of Expenditures of Federal Awards

### Year Ended June 30, 2018

Federal Program	CFDA	Additional Award Identification	Direct	Pass-Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
<b>Department of Education</b>								
Department of Education, Other	84.U01	015-047	-	569,071	NYS Dept Of Education	015-047	569,071	-
National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	84.015		1,336,481	-		-	1,336,481	348,847
Overseas Programs - Group Projects Abroad	84.021		81,482	-		-	81,482	41,935
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126		-	1,628	NYS Office Of Children And Family Services	C027959	1,628	-
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126		-	281,893	NYS Dept Of Education	68217	281,893	-
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126		-	60,066	NYS Dept Of Education	018-010	60,066	-
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126		-	47,051	NYS Dept Of Education	MOU#015-012	47,051	-
			-	390,638			390,638	-
Rehabilitation Training Continuing Education	84.264		-	345,638	Institute For Educational Leadership	H264H150006	345,638	-
Twenty-First Century Community Learning Centers	84.287		-	3,408	Odessa-Montour Central School District	86620	3,408	-
<b>Department of Education Total</b>			1,417,963	1,308,755			2,726,718	390,782
<b>National Archives and Records Administration</b>								
National Historical Publications and Records Grants	89.003		53,804	-		-	53,804	-
<b>Department of Health and Human Services</b>								
Department of Health and Human Services, Other	93.U01	C027777	-	96,606	NYS Office Of Children And Family Services	C027777	96,606	-
Guardianship Assistance	93.090		-	51	NYS Office Of Children And Family Services	C027959	51	-
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092		-	81,241	NYS Dept Of Health	DOH01-C33137GG-3450000	81,241	-
Food and Drug Administration Research	93.103		47,672	-		-	47,672	-
Food and Drug Administration Research	93.103		-	57,729	NYS Dept Of Ag & Markets	T200875	57,729	-
			47,672	57,729			105,401	-
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235		-	157,673	NYS Dept Of Health	DOH01-C33137GG-3450000	157,673	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		-	116,304	Health Research Inc	6NUS0CK000423-04-01	116,304	-
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433		1,085,564	-		-	1,085,564	-
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433		-	3,544	Independent Living Research Utilization Program	90DPAD0001	3,544	-
			1,085,564	3,544			1,089,108	-
Pregnancy Assistance Fund Program	93.500		-	10,391	Health Research Inc	5SP1AH000025-04-00	10,391	-
Pregnancy Assistance Fund Program	93.500		-	213,265	Health Research Inc	6SP1AH0000410101	213,265	-
			-	223,656			223,656	-
Developmental Disabilities Basic Support and Advocacy Grants	93.630		-	8,437	NYS Developmental Disabilities Planning Council	C024311	8,437	-
Developmental Disabilities Basic Support and Advocacy Grants	93.630		-	264,989	NYS Developmental Disabilities Planning Council	C024312	264,989	27,867
Developmental Disabilities Basic Support and Advocacy Grants	93.630		-	53,143	NYS Developmental Disabilities Planning Council	C024324	53,143	-
Developmental Disabilities Basic Support and Advocacy Grants	93.630		-	44,322	NYS Developmental Disabilities Planning Council	-	44,322	-
			-	370,891			370,891	27,867
Foster Care Title IV-E	93.658		-	45,820	NYS Office Of Children And Family Services	C027777	45,820	-
Foster Care Title IV-E	93.658		-	9,598	NYS Office Of Children And Family Services	C027959	9,598	-
			-	55,418			55,418	-

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.



# Cornell University

## Schedule of Expenditures of Federal Awards

### Year Ended June 30, 2018

Federal Program	CFDA	Additional Award Identification	Direct	Pass- Through	Pass-Through Entity	Pass-Through Entity Identifying Number	Total Expenditures	Passed to Sub-Recipients
Adoption Assistance	93.659		-	269,194	NYS Office Of Children And Family Services	C027777	269,194	-
Assistance for Oral Disease Prevention and Control	93.875		-	19,026	Health Research Inc	5 NU58DP002005-02-00	19,026	-
Maternal and Child Health Services Block Grant to the States	93.994		-	106,277	NYS Dept Of Health	DOH01-C33137GG-3450000	106,277	-
Maternal and Child Health Services Block Grant to the States	93.994		-	583,213	NYS Dept Of Health	C028219	583,213	120,062
			-	689,490			689,490	120,062
<b>Department of Health and Human Services Total</b>			1,133,236	2,140,823			3,274,059	147,929
<b>Social Security Administration</b>								
Social Security - Work Incentives Planning and Assistance Program	96.008		-	201,366	NYS Office Of Temporary And Disability Assistance	C021242	201,366	-
<b>Department of Homeland Security</b>								
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		132,476	-	-	-	132,476	-
<b>Total Other Awards</b>			20,721,495	6,200,518			26,922,013	1,379,672
<b>Total Federal Award Expenditures</b>			\$ 602,551,558	\$ 76,413,095			678,964,653	60,924,007

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**Cornell University**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**June 30, 2018**

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**1. Significant Accounting Policies**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant, contract, and cooperative agreement activity of Cornell University (the "University") and is presented on the accrual basis of accounting. Negative amounts represent current year adjustments of amounts reported in prior years. CFDA and pass-through entity numbers are included when available. The information in the schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Awards (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the consolidated financial statements.

**2. Facilities and Administrative Costs**

The University applies its predetermined approved facilities and administrative rate ("F&A") when charging indirect costs to federal awards rather than the 10% de minimis cost rate as described in Section 200.414 of the Uniform Guidance.

**Ithaca Campus:** F&A cost rates for the Ithaca campus have been finalized through fiscal year 2021 as predetermined rates pursuant to the Department of Health and Human Services (DHHS) rate agreement dated July 10, 2017. Provisional rates have been established for fiscal year 2022 and beyond.

**Weill Cornell Medicine:** F&A cost rates for Weill Cornell Medicine (WCM) have been finalized through fiscal year 2020 as predetermined rates pursuant to the DHHS rate agreement dated May 9, 2017. Provisional rates have been established for fiscal year 2021 and beyond.

**3. Student Loan Programs**

The federal student loan programs are administered directly by the University and balances and transactions relating to these programs are included in the University's consolidated financial statements. Included within the Schedule of Expenditures of Federal Awards are loan beginning balances, new loans and administrative cost allowance from the Perkins Loan Program and Health Professions Student Loans. Included below are the loan balances for the year ended June 30, 2018.

	<b>CFDA Number</b>	<b>Amount Outstanding</b>
Federal Perkins Loan Program	84.038	\$ 35,204,843
Health Professions Student Loan Program, including Primary Care Loans and Loans for Disadvantaged Students	93.342	4,837,059
Grand Total		<u>\$ 40,041,902</u>



**Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

To the Board of Trustees  
Cornell University

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Cornell University (the "University"), which comprise the consolidated statements of financial position as of June 30, 2018, and the related consolidated statement of activities and statement of cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 1, 2018.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the University's internal control over financial reporting ("internal control") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the University's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.





### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the University's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### ***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*PricewaterhouseCoopers LLP*

November 1, 2018



**Report of Independent Auditors on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with the Uniform Guidance**

To the Board of Trustees  
Cornell University

**Report on Compliance for Each Major Federal Program**

We have audited Cornell University's (the "University") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2018. The University's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the University's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the University's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the University complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.



### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2018-001 and 2018-002. Our opinion on each major federal program is not modified with respect to these matters.

The University's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs and management's views and corrective action plan. The University's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

Management of the University is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the University's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2018-002 that we consider to be a significant deficiency.





The University's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs and management's views and corrective action plan. The University's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*PricewaterhouseCoopers LLP*

March 15, 2019

**Cornell University**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2018**

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**Section I – Summary of Auditor’s Results**

***Financial Statements***

Type of auditor’s report issued:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? ☐ Yes ☒ None reported
- Noncompliance material to financial statements noted? ☐ Yes ☒ No

***Federal Awards***

Internal control over major programs:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? ☒ Yes ☐ None reported

Type of auditor’s report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

☒ Yes ☐ No

Identification of major programs:

*CFDA Number(s) or Grantor ID No.*

*Name of Federal Program or Cluster*

Various

Research and Development Cluster

Various

Student Financial Assistance Cluster

10.500

Department of Agriculture – Cooperative Extension Service

Dollar threshold used to distinguish between Type A and Type B programs:

\$3,000,000

Auditee qualified as low-risk auditee?

☒ Yes ☐ No

**Cornell University**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2018**

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**Section II – Financial Statement Findings**

None noted.



# **Cornell University**

## **Schedule of Findings and Questioned Costs**

### **Year Ended June 30, 2018**

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#### **Section III – Federal Award Findings and Questioned Costs**

##### **2018 – 001 Non-Compliance with Maximum Direct Loan Eligibility Requirements**

**Grantor:** U.S. Department of Education

**Program Name:** Student Financial Assistance Cluster

**Award Name:** Federal Direct Loan Program

**Award Year:** Fiscal Year 2018

**Award Number:** Not applicable

**CFDA Number:** 84.268

#### **Criteria:**

Per 34 CFR 685.203, the total amount of Federal Direct Unsubsidized Loans, excluding the amount of capitalized interest, for a dependent undergraduate student may not exceed \$31,000 minus any Direct Subsidized Loan, unless the student qualifies for additional eligibility.

#### **Condition:**

We reviewed a sample of 40 students from the Ithaca campus who received student financial assistance during the fiscal year. One of the 40 received an aggregate of \$33,000 in Federal Direct Subsidized and Federal Direct Unsubsidized Loans. Of the \$33,000 received, \$25,500 was received in previous years and \$7,500 was received in the current year.

#### **Questioned Costs:**

\$2,000

#### **Cause:**

The University tracked aggregate Direct Loan eligibility using a PeopleSoft query rather than using National Student Loan Data System (NSLDS) data fields from the Institutional Student Information Report (ISIR). The PeopleSoft query did not include complete and accurate information on the aggregate loans provided to this student.

#### **Effect:**

Awarding aid in excess of the maximum loan limit resulted in disbursement of excess federal aid to this student.

#### **Recommendation:**

We recommend the University use the source NSLDS information from the ISIR populated within PeopleSoft for all students who received federal aid to appropriately review aggregate limits for Direct Loans.

#### **Management's Response:**

Management Views and Corrective Action Plan is included at the end of this report after the summary schedule of prior audit findings and status.

# Cornell University

## Schedule of Findings and Questioned Costs

### Year Ended June 30, 2018

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#### 2018 – 002 Non-Compliance with Timely and Accurate Student Enrollment Change Submissions to the National Student Loan Data System (NSLDS) – Significant Deficiency

**Grantor:** U.S. Department of Education

**Program Name:** Student Financial Assistance Cluster

**Award Names:** Federal Supplemental Education Opportunity Grants, Federal Perkins Loan Program, Federal Pell Grant Program and Federal Direct Loan Program

**Award Year:** Fiscal Year 2018

**Award Number:** Not applicable

**CFDA Numbers:** 84.007, 84.038, 84.063 and 84.268

#### Criteria:

In accordance with 34 CFR sections 674.19(f), 685.309(b), and 690.83(b)(2), “upon receipt of an enrollment report from the Secretary (U.S. Department of Education, Secretary of Education), a school must update all information included in the report and return the report to the Secretary, in the manner and format prescribed by the Secretary and within the timeframe prescribed by the Secretary. Unless it expects to submit its next updated enrollment report to the Secretary within the next 60 days, a school must notify the Secretary within 30 days after the date the school discovers that a loan under Title IV of the Act was made to or on behalf of a student who was enrolled or accepted for enrollment at the school, and the student has ceased to be enrolled on at least a half-time basis or failed to enroll on at least a half-time basis for the period for which the loan was intended.”

#### Condition:

We noted the following:

- In the summer of 2017, management determined that all students enrolled at the University’s Ithaca campus were reported to NSLDS as full-time, regardless of their level of attendance (full-time, three-quarter-time, half-time or less-than-half-time). Beginning in the spring 2018 semester, management updated the NSLDS reporting process to include the appropriate level of attendance for each student. This was also noted in our testing as we reviewed a sample of four students whose level of attendance (full-time, three-quarter-time, half-time or less-than half-time) changed from the beginning of the spring 2018 semester to the end of the fiscal year and did not have any exceptions.
- We reviewed a sample of 61 students enrolled at the University’s Ithaca campus who graduated or withdrew from the University either prior to or after the student began attendance. Of the 61 students tested, two students (one in Graduate School and one in Johnson Graduate School of Management) were reported to NSLDS either inaccurately or untimely. Of the two students, one student was input using an incorrect effective date which was reported to NSLDS 281 days late. One student, who had an accurate effective date, was reported to NSLDS 286 days late. This is a repeat of the prior year finding (2017-004).

#### Questioned Costs:

None

#### Cause:

As part of the prior year corrective action plan, the University was in the process of formally documenting policies and procedures specific to their National Student Clearinghouse (NSC)/NSLDS enrollment reporting practices to ensure all involved in the processing of such records had a full and detailed understanding of reporting processes

# **Cornell University**

## **Schedule of Findings and Questioned Costs**

### **Year Ended June 30, 2018**

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and requirements. As part of this process, in February 2018, the University redirected University Audit Office resources to the Office of Financial Aid and Student Employment and the Office of the University Registrar to review enrollment reporting changes and practices. Both of the exceptions noted had a status change date in August 2017 prior to the execution of the prior year corrective action plan and the redirection of resources. However, as the corrective action plan was not fully implemented during the fiscal year and given the finding is a repeat of prior year, it is deemed a significant deficiency.

#### **Effect:**

A student's enrollment status determines eligibility for in-school status, deferment, and grace periods, as well as for the payment of interest subsidies all of which are impacted by inaccurate and late reporting.

#### **Recommendation:**

We recommend the University continue to execute its prior year corrective action plan, process improvements and IT system enhancements, and to provide adequate training to the individuals responsible for updating students' electronic files to ensure status changes are reported accurately and timely to NSLDS.

#### **Management's Response:**

Management Views and Corrective Action Plan is included at the end of this report after the summary schedule of prior audit findings and status.



# **Cornell University**

## **Summary Schedule of Prior Audit Findings and Status**

### **Year Ended June 30, 2018**

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#### **2017 – 001 – Non-Compliance with Master Promissory Note Requirements prior to Disbursement**

**Grantor:** U.S. Department of Education  
**Program Name:** Student Financial Assistance Cluster  
**Award Name:** Federal Perkins Loan Program  
**Award Year:** Fiscal Year 2017  
**Award Number:** Not applicable  
**CFDA Number:** 84.038

##### **Condition:**

PwC reviewed a sample of 34 students who were disbursed Federal Perkins Loans. One student from the Law School of the 34 did not have evidence of an executed master promissory note prior to disbursement. The University disbursed a total of \$8,000 of Federal Perkins Loans to this student during the 2017 fiscal year. This student first received Federal Perkins Loans in the fall semester of 2014.

##### **Status:**

- A review of all 2017-18 Perkins borrowers was completed by management to confirm that a Master Promissory note was on file.

#### **2017 – 002 – Non-Compliance with Borrower Data Transmission and Reconciliation (Direct Loan) Requirements**

**Grantor:** U.S. Department of Education  
**Program Name:** Student Financial Assistance Cluster  
**Award Name:** Federal Direct Loan Program  
**Award Year:** Fiscal Year 2017  
**Award Number:** Not applicable  
**CFDA Number:** 84.268

##### **Condition:**

PwC reviewed a sample of three monthly Direct Loan reconciliations. Two of the three reconciliations were not performed on a timely basis, between two to four months after the month in which the institution was to reconcile the records.

##### **Status:**

- The Associate Director for Compliance and Regulation is currently designated as the responsible individual for these reconciliations on a monthly basis.
- Financial Aid and Student Employment (FASE) has formalized a process control that automatically documents the user name and date/ time stamp of when the reconciliation was completed to ensure timeliness and to document completion of this control.

# Cornell University

## Summary Schedule of Prior Audit Findings

### Year Ended June 30, 2018

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#### **2017 – 003 – Non-Compliance with Return of Title IV Requirements – Significant Deficiency**

**Grantor:** U.S. Department of Education

**Program Name:** Student Financial Assistance Cluster

**Award Names:** Federal Supplemental Education Opportunity Grants, Federal Pell Grant Program and Federal Direct Loan Program

**Award Year:** Fiscal Year 2017

**Award Number:** Not applicable

**CFDA Numbers:** 84.007, 84.063 and 84.268

#### **Condition:**

Out of a total population of 429 students who withdrew from the University and received Title IV funding, PwC examined a sample of 40 students.

PwC noted five instances (two in Law School and three in Undergraduate) in which the calculation of unearned funds to be returned was incorrect. The calculations excluded the 5 day consecutive Thanksgiving break which resulted in an over return of funds to the ED. Management identified the error towards the end of the fall semester, corrected the calculation and contacted students to have the portion over returned disbursed to their account. As the error was not identified by management in a timely manner, funds were not accurately calculated and returned within 45 days in accordance with 34 CFR section 668.173(b).

#### **Status:**

- Prior to the start of each academic year, the Office of the University Registrar (OUR) and Financial Aid and Student Employment (FASE) staff involved in Return of Title IV funds calculations met to review the Academic Calendar as published on the Cornell University website and determine if there are changes to the length of scheduled breaks.
- OUR continues to collect holiday break information from schools/colleges and documents them on the “Term Start and End Date” document. This document is stored on SharePoint and is accessible to FASE.
- OUR determined it was not feasible to maintain all university holiday dates in PeopleSoft.

#### **2017 – 004 – Non-Compliance with Timely and Accurate Student Enrollment Change Submissions to the National Student Loan Data System (NSLDS) – Significant Deficiency**

**Grantor:** U.S. Department of Education

**Program Name:** Student Financial Assistance Cluster

**Award Names:** Federal Supplemental Education Opportunity Grants, Federal Perkins Loan Program, Federal Pell Grant Program and Federal Direct Loan Program

**Award Year:** Fiscal Year 2017

**Award Number:** Not applicable

**CFDA Numbers:** 84.007, 84.038, 84.063 and 84.268

#### **Condition:**

PwC reviewed a sample of 60 students from the Ithaca campus who had a status change during the fiscal year. Of the 60 students requiring notification of the enrollment change to NSLDS, six students (one in Graduate School and five in Undergraduate) were reported to NSLDS either inaccurately or untimely. Of the six students, two students were input using incorrect effective dates of withdrawal which resulted in students not being reported to NSLDS within the required timeframe. Four students had accurate effective dates, however, they were not reported to NSLDS within the required timeframe. The reporting occurred from 61 days to 200 days after the institution determined date. This is a repeat finding of the prior year, 2016-003.

**Cornell University**  
**Summary Schedule of Prior Audit Findings**  
**Year Ended June 30, 2018**

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**Status:**

- As part of the Title IV compliance program, a detailed business process document was developed as a result of OUR staff responsible for National Student Clearinghouse (NSC) processing undertaking a detailed review of the process flow.
- The NSC enrollment reporting schedule was extended to two weeks after the end of the term.
- The OUR withdrawal date process document was updated. As part of the Title IV compliance program, the process document was formalized and codified in University Policy 7.3 Processing and Reporting Student Enrollment Status Under Title IV.
- PeopleSoft queries were developed to identify students whose degrees were posted to a semester in which they were on leave of absence, and students whose degrees were posted after the end of the NSC enrollment period. OUR staff responsible for NSC processing run queries monthly and, if necessary, manually update NSLDS and NSC.
- Schools/Colleges place on leave of absence or withdraw students who fail to graduate after their expected graduation term.





**Management Views and Corrective Action Plan  
Year Ended June 30, 2018**

The following findings were noted during the audit of Federal programs in accordance with 2 CFR 200. Management of Cornell University agrees with these findings and proposes the following Corrective Action Plans:

**Finding Number 2018 – 001: Non-Compliance with Maximum Direct Loan Eligibility Requirements**

**Corrective Action Plan:**

Management agrees with the importance of monitoring student Direct Loan eligibility and appropriately awarding students based on established aggregate loan limits. The root cause of this issue was the reliance on PeopleSoft aggregate data to monitor combined aggregate loan limits between Subsidized and Unsubsidized Direct Loans instead of National Student Loan Data System (NSLDS) aggregate loan data.

To address this specific finding, the Office of Financial Aid and Student Employment (FASE) has canceled the excess aid and replaced it with institutional funds. FASE has also taken the following remediation steps:

- A review of all 2017-18 NSLDS aggregate loan limits was completed in November 2018 to ensure compliance for the remaining population.
- In November 2018, FASE updated their secondary query control for monitoring combined aggregate over awards.
- FASE researched, tested, and implemented alternate system functionality that looks directly at NSLDS data within PeopleSoft populated by the most recent Institutional Student Information Record and record of transfer monitoring. This will be closely monitored and validated by June 2019.

Responsible individuals: Director of Financial Aid and Student Employment, Diane Corbett  
Interim Vice Provost for Enrollment, Jason Locke

Due date: June 30, 2019

**Finding Number 2018 – 002 Non-Compliance with Timely and Accurate Student Enrollment Change Submissions to the National Student Loan Data System (NSLDS)**

**Corrective Action Plan:**

Management agrees that timely and accurate reporting of Enrollment status changes to NSLDS is critical to maintaining compliance with Title IV.

- Several design and process improvements have been implemented that have allowed the Office of the University Registrar (OUR) to enhance the Title IV compliance activities, including:

- To streamline communications related to student withdrawals OUR is utilizing an email ticketing system. In August 2018, College Registrars were directed to send communications related to withdrawals to the ticketing system. Multiple individuals in the office are managing the ticketing system queue, and individuals are assigned responsibility for acting upon and responding to the messages.
- OUR is identifying students who were on leave of absence immediately prior to their degree being posted by their college. The office is comparing the list of degree recipients to the data that was reported to NSLDS and is updating gradation status to National Student Clearinghouse (NSC) and NSLDS as necessary. The process was put in place beginning with the May 2018 degree cohort and is ongoing for each degree date.
- In October 2018, an enhancement to PeopleSoft was implemented that allows OUR to upload NSLDS enrollment data to PeopleSoft. By having NSLDS data in PeopleSoft, the office is able to directly compare and validate students' enrollment data. Reports allow for easier identification of data discrepancies and therefore more timely updates to NSLDS.
- OUR is tracking the withdrawal notification date provided by the college registrar. If the notification date is more than 30 days after the date of institutional knowledge, the office is evaluating the dates against the NSLDS reporting schedule and is manually updating NSLDS if necessary. Beginning in November 2018 automated notifications from PeopleSoft alert the office to these withdrawals.
- OUR is tracking degrees that are posted after the agreed upon deadline. Beginning in November 2018, automated notifications from PeopleSoft alert the office when degrees are posted after the deadline. The office is comparing the list of degree recipients to the data that was reported to NSLDS and is updating gradation status to NSC and NSLDS as necessary.
- OUR engaged a consultant to develop documentation for all of its Title IV compliance activities. The documentation is in progress and a final version is expected in late March 2019. The documentation will be updated and maintained as necessary. It will be available to and reviewed with all individuals involved in NSLDS reporting activities on a regular basis.

Responsible individuals: Interim University Registrar, Lisa Clark  
Interim Vice Provost for Enrollment, Jason Locke

Due date: June 30, 2019

Signed,



William Sibert  
Associate Vice President and  
University Controller